



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF COMMUNITY BASED CARE SERVICES

BUREAU OF ELDERLY & ADULT SERVICES

Nicholas A. Toumpas
Commissioner

Diane Langley
Director

129 PLEASANT STREET, CONCORD, NH 03301-3857
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February 24, 2015

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

Sole Source

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Community Based Care Services, Bureau of Elderly and Adult Services to exercise a renewal option to an existing **sole source** agreement with Community Action Program Belknap-Merrimack Counties, Inc., Concord, New Hampshire, (Vendor #177203) to provide Senior Companion services, by increasing the price limitation by \$37,500 from \$30,000 to \$67,500, and extending the completion date from June 30, 2015 to September 30, 2016, effective July 1, 2015 or date of Governor and Council approval, whichever is later. The contract was approved by Governor and Executive Council on June 18, 2014 (Item #107). 100% General Funds.

Funds are anticipated to be available in the following account for State Fiscal 2016 and 2017, upon continued appropriation of funds in the future operating budgets, with authority to adjust amounts within the price limitation without approval from Governor and Executive Council.

05-95-48-481010-90100000 HEALTH AND SOCIAL SERVICES, DEPT. OF HEALTH AND HUMAN SERVICES, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, VOLUNTEER ACTIVITIES

Fiscal Year	Class/Object	Class Title	Current Budget Amounts	Increase/Decrease Amounts	Revised Budget Amounts
2015	102-500731	Contracts for Program Services	\$30,000	\$0	\$30,000
2016	102-500731	Contracts for Program Services	\$0	\$30,000	\$30,000
2017	102-500731	Contracts for Program Services	\$0	\$7,500	\$7,500
		Grand Total	\$30,000	\$37,500	\$67,500

EXPLANATION

The Senior Companion program is a **sole source** contract because Community Action Program Belknap-Merrimack Counties, Inc. is the only sponsor and fiscal agent for the Senior Companion Program in New Hampshire, primarily funded and regulated by the Federal Corporation for National and Community Service to provide this program. The Corporation for National and Community Service has selected Community Action Program Belknap-Merrimack Counties' application as the only agency in NH to sponsor the Senior Companion program for a three year period; therefore this contract includes an option to renew for up to two years to be exercised by agreement of the parties, availability of funding, and subsequent approval by the Governor and Executive Council. The Bureau of Elderly & Adult Services is required under the Senior Volunteer Grant Program RSA 161-F: 40, within the limits of funds appropriated, to reimburse for covered expenses incurred by the Senior Companion program.

The purpose of this Requested Action is to continue the Senior Companion services by exercising a renewal option for an additional fifteen (15) months of the two year option renew. Senior Companion Services provide an opportunity for low-income adults over the age of fifty-five (55) to serve as volunteers for the betterment of themselves and their community. The companion volunteers benefit from participation in a rewarding and worthwhile experience and from a small stipend and travel reimbursement, while the homebound elderly and disabled adults benefit from supportive services such as providing assistance with daily living tasks, respite and socialization.

Should the Governor and Executive Council not authorize this agreement, the Contractor's ability to provide volunteer mileage (low income volunteers receive \$.37 per mile to go to the home of their visatee) and minimal volunteer management support at the coordinator level would be in serious jeopardy.

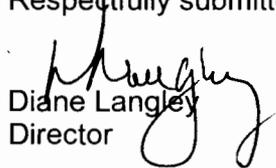
The purpose of this contract is to provide Senior Companion Program services to improve the quality of life for both companions and visatees. The contractor will conduct surveys of clients, companions and Station Supervisors on the quality of the services to ensure services are being delivered satisfactory or better. Additionally, the contractor will be collecting and reporting data on the number of volunteers in the program, number of volunteer hours served, number of visatees and number of visits, in order for the Department to understand the gaps in service delivery and to be able to have more meaningful discussions about this important service.

The Senior Companion Program currently has volunteers placed throughout 7 counties in New Hampshire. Additional funding for administrative staff, volunteer coordinator management and number of volunteers would be needed from the state of New Hampshire and the Corporation for National and Community Service to allow for expansion of the program statewide. The federal government funds 77 volunteers for a total of \$213,000 in volunteer stipends at \$2.65 per hour. Volunteer hours were cut due to the federal sequester during the past year.

Geographic area to be served is the following counties: Belknap, Grafton, Hillsborough, Merrimack, Rockingham, Strafford and Sullivan.

Source of Funds for these contracts: 100% State of New Hampshire General Funds.

Respectfully submitted,


Diane Langley
Director

Approved by:


Nicholas A. Toumpas
Commissioner



**State of New Hampshire
Department of Health and Human Services
Amendment #1 to the Senior Companion Services Contract**

This 1st Amendment to the Senior Companion Services contract (hereinafter referred to as "Amendment #1") dated this, January 23, 2015 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 and Merrimack Counties (hereinafter referred to as "the Contractor"), a nonprofit corporation, with a place of business at 2 Industrial Park Drive, Concord, NH 03302

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on June 18, 2014 (item #107), 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, the State and the Contractor have agreed to make changes to the scope of work, payment schedules and terms and conditions of the contract; and

WHEREAS, pursuant to the General Provisions, Paragraph 18 of the Agreement, and Exhibit C-1 Paragraph 3, the State may renew the contract for two (2) additional years by written agreement of the parties and approval of the Governor and Executive Council; and;

WHEREAS, the parties agree to increase the price limitation and extend the Contract for 15 months; 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 as follows:

To amend as follows:

1. Form P-37, General Provisions, Item 1.7, Completion Date, to read:
September 30, 2016.
2. P-37, General Provisions, Item 1.8, Price Limitation, to read:
\$67,500.
3. Form P-37, General Provisions, Item 1.9, Contracting Officer for State Agency, to read:
Eric D. Borrin.
4. Form P-37, General Provisions, Item 1.10, to read:
(603) 271-9558.
5. Exhibit A, Scope of Services, Paragraph 2. Contract Period, to read:
July 1, 2014 through September 30, 2016.
6. Exhibit A, Paragraph 8. Reporting Requirements to read:

8. Reporting Requirements:

Contractor shall complete quarterly reports which will be a pre-defined electronic form supplied by DHHS. The quarterly reports must be submitted by October 15, January 15, April 15 and July 15 each year of the contract period. The data will include, but not be limited to the following:

- Number of volunteers;
- Number of volunteer hours;
- Number of people that received Senior Companion Services; and
- Number of visits.

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**New Hampshire Department of Health and Human Services
Senior Companion Services**

In addition, the Contractor shall complete the Senior Companion Services Form two (2) times per year. This form will be due January 31 and July 31. The form will be a pre-defined electronic form supplied by DHHS. The data will include, but not be limited to the following:

- Number of volunteers by city/town;
 - Number of volunteer hours by city/town; and
 - Number of people by city/town that received Senior Companion Services.
7. Delete Exhibit A, Paragraph 18, Agreement Elements.
 8. Standard Exhibit B, Methods and Conditions Precedent to Payment, Paragraph 1, to read:
 1. The State shall pay the Contractor an amount not to exceed the Price Limitation, block 1.8 of the General Provisions (P-37) of this Agreement for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
 9. Standard Exhibit B, Methods and Conditions Precedent to Payment, Paragraph 2, to read:
 2. Payment for contracted services will be made on a line item actual cost reimbursement for allowable expenses based on the budget identified as Exhibits B-1, B-2 and B-3. Allowable costs and expenses shall be determined by the Department in accordance with applicable state and federal laws and regulations.
 10. Standard Exhibit B, Methods and Conditions Precedent to Payment, Paragraph 4, to read:
 4. Notwithstanding paragraph 18 of the P-37, an amendment limited the adjustment of the amounts between budget line items and/or State Fiscal Years, related items and amendments of related budget exhibits, can be made by written agreement of both parties and may be made without obtaining approval of Governor and Executive Council.
 11. Add Exhibit B-2 and Exhibit B-3.
 12. Delete Standard Exhibit C, Special Provisions, and replace with Exhibit C, Special Provisions.
 13. Delete Standard Exhibit G, Certification Regarding the Americans with Disabilities Act Compliance, and replace with Exhibit G, Certification of Compliance with Requirements Pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower Protections.



**New Hampshire Department of Health and Human Services
Senior Companion Services**

This amendment shall be effective 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

2/2/15
Date

Diane Langley
Director

Community Action Program Belknap and Merrimack
Counties, Inc.

2/10/2015
Date

Name: Ralph Littlefield
Title: Executive Director

Acknowledgement:

State of New Hampshire, County of Merrimack on 2/10/2015, before the undersigned officer, personally appeared the person identified above, or satisfactorily proven to be the person whose name is signed above, and acknowledged that s/he executed this document in the capacity indicated above.

Signature of Notary Public or Justice of the Peace

Kathy J. Howard, Notary Public
Name and Title of Notary or Justice of the Peace

**New Hampshire Department of Health and Human Services
Senior Companion Services**



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

OFFICE OF THE ATTORNEY GENERAL

3/6/15
Date

[Signature]
Name: Megan A. Kelly
Title: Attorney

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit B-2

**New Hampshire Department of Health and Human Services
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD**

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

Budget Request for: Senior Companion Program
(Name of RFP)

Budget Period: July 1, 2015 through June 30, 2016

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 11,357.00	\$ -	\$ 11,357.00	
2. Employee Benefits	\$ 2,654.00	\$ -	\$ 2,654.00	
3. Consultants	\$ -	\$ -	\$ -	
4. Equipment:	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ -	\$ -	\$ -	
6. Travel	\$ -	\$ -	\$ -	
7. Occupancy	\$ -	\$ -	\$ -	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ -	\$ -	\$ -	
Postage	\$ -	\$ -	\$ -	
Subscriptions	\$ -	\$ -	\$ -	
Audit and Legal	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	
13. Other Volunterr Travel:	\$ 15,989.00	\$ -	\$ 15,989.00	
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
TOTAL	\$ 30,000.00	\$ -	\$ 30,000.00	

Indirect As A Percent of Direct

0.0%

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Date 2/10/15

Exhibit B-3

**New Hampshire Department of Health and Human Services
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD**

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

Budget Request for: Senior Companion Program
(Name of RFP)

Budget Period: July 1, 2016 through September 30, 2016

Line Item	Direct Incremental	Indirect Fixed	Total	Allocation Method for Indirect/Fixed Cost
1. Total Salary/Wages	\$ 2,839.00	\$ -	\$ 2,839.00	
2. Employee Benefits	\$ 664.00	\$ -	\$ 664.00	
3. Consultants	\$ -	\$ -	\$ -	
4. Equipment:	\$ -	\$ -	\$ -	
Rental	\$ -	\$ -	\$ -	
Repair and Maintenance	\$ -	\$ -	\$ -	
Purchase/Depreciation	\$ -	\$ -	\$ -	
5. Supplies:	\$ -	\$ -	\$ -	
Educational	\$ -	\$ -	\$ -	
Lab	\$ -	\$ -	\$ -	
Pharmacy	\$ -	\$ -	\$ -	
Medical	\$ -	\$ -	\$ -	
Office	\$ -	\$ -	\$ -	
6. Travel	\$ -	\$ -	\$ -	
7. Occupancy	\$ -	\$ -	\$ -	
8. Current Expenses	\$ -	\$ -	\$ -	
Telephone	\$ -	\$ -	\$ -	
Postage	\$ -	\$ -	\$ -	
Subscriptions	\$ -	\$ -	\$ -	
Audit and Legal	\$ -	\$ -	\$ -	
Insurance	\$ -	\$ -	\$ -	
Board Expenses	\$ -	\$ -	\$ -	
9. Software	\$ -	\$ -	\$ -	
10. Marketing/Communications	\$ -	\$ -	\$ -	
11. Staff Education and Training	\$ -	\$ -	\$ -	
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	
13. Other Volunteer Travel::	\$ 3,997.00	\$ -	\$ 3,997.00	
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
TOTAL	\$ 7,500.00	\$ -	\$ 7,500.00	

Indirect As A Percent of Direct

0.0%

Initials RE
Date 2/10/15



SPECIAL PROVISIONS

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

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



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

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

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

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

11. **Reports: Fiscal and Statistical:** The Contractor agrees to submit the following reports at the following times if requested by the Department.
 - 11.1. **Interim Financial Reports:** Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
 - 11.2. **Final Report:** A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.

12. **Completion of Services: Disallowance of Costs:** Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
 - 13.1. The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.

14. **Prior Approval and Copyright Ownership:** All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.

15. **Operation of Facilities: Compliance with Laws and Regulations:** In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.

16. **Equal Employment Opportunity Plan (EEO):** The Contractor will provide an Equal Employment Opportunity Plan (EEO) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of \$500,000 or more. If the recipient receives \$25,000 or more and has 50 or



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

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

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

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

19. **Subcontractors:** DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.
- When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:
- 19.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
 - 19.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
 - 19.3. Monitor the subcontractor's performance on an ongoing basis



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

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

DEFINITIONS

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

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

DEPARTMENT: NH Department of Health and Human Services.

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

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

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

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

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

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

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

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

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

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

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

Exhibit G

Contractor Initials

R-2

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

Date

2/10/15

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

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

2/10/2015
Date

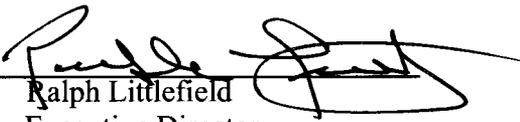

Name: Ralph Littlefield
Title: Executive Director

Exhibit G

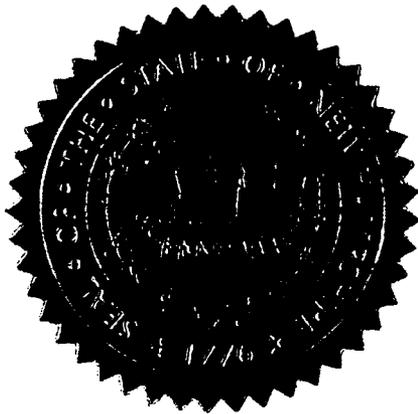
Contractor Initials RL

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

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 formed May 28, 1965. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto
set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 21st day of August A.D. 2014

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

William M. Gardner
Secretary of State

Community Action Program Belknap-Merrimack Counties, Inc.

CERTIFICATE OF VOTE

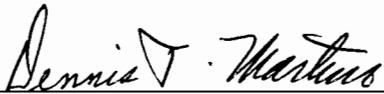
I, Dennis T. Martino, Secretary-Clerk of Community Action Program Belknap-Merrimack Counties, Inc. (hereinafter the "Corporation"), a New Hampshire corporation, hereby certify that: (1) I am the duly elected and acting Secretary-Clerk of the Corporation; (2) I maintain and have custody and am familiar with the minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such books; (4) that the Board of Directors of the Corporation have authorized, on 12/18/2014, such authority to be in force and effect until 09/30/2016 (contract termination date). (see attached)

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

Ralph Littlefield, Executive Director

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

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk/Secretary of the corporation this 10th day of February, 2015.


Secretary-Clerk

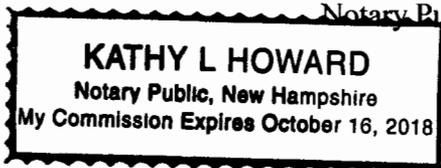
STATE OF NEW HAMPSHIRE
COUNTY OF MERRIMACK

On this 10th day of February, 2015, before me, Kathy L. Howard the undersigned Officer, personally appeared Dennis T. Martino who acknowledged her/himself to be the Secretary-Clerk of Community Action Program Belknap-Merrimack Counties, Inc., a corporation and that she/he as such Secretary-Clerk being authorized to do so, executed the foregoing instrument for the purposes therein contained.

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


Kathy L. Howard, Notary Public
Notary Public/Justice of the Peace

Commission Expiration Date:



COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.

CORPORATE RESOLUTION

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

- Department of Administrative Services for food distribution programs
- Department of Education for nutrition programs
- Department of Health and Human Services
 - Bureau of Elderly and Adult Services for elderly programs
 - Bureau of Homeless and Housing Services for homeless/housing programs
 - Division of Children, Youth, and Families for child care programs
 - Division of Family Assistance for Community Services Block Grant
 - Division of Public Health Services for public health programs
- Department of Justice for child advocacy/therapy programs
- Department of Transportation-Public Transportation Bureau for transportation programs
- Public Utilities Commission for utility assistance programs
- Workforce Opportunity Council for employment and job training programs
- Department of Resources and Economic Development
- Governor's Office of Energy and Planning for Head Start, Low Income Energy Assistance, Weatherization and Block Grant programs
- New Hampshire Community Development Finance Authority
- New Hampshire Housing Finance Authority
- New Hampshire Secretary of State
- 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 December 18, 2014, and has not been amended or revoked and remains in effect as of the date listed below.

02/10/2015

Date



Dennis T. Martino
Secretary/Clerk

SEAL

3/2014
 INFORMATION
 DATE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
 5/28/2014

PRODUCER (603) 669-3218 FAX: (603) 645-4331 Cross Insurance Laura Perrin 1100 Elm Street Manchester NH 03101	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.												
INSURED Community Action Program Belknap-Merrimack Counties Inc. P.O. Box 1016 Concord NH 03302	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURERS AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Arch Insurance Company</td> <td></td> </tr> <tr> <td>INSURER B: QBE</td> <td></td> </tr> <tr> <td>INSURER C: Hanover Insurance Co</td> <td>18058</td> </tr> <tr> <td>INSURER D: N.H.M.M. JUA</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> </table>	INSURERS AFFORDING COVERAGE	NAIC #	INSURER A: Arch Insurance Company		INSURER B: QBE		INSURER C: Hanover Insurance Co	18058	INSURER D: N.H.M.M. JUA		INSURER E:	
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INSURER D: N.H.M.M. JUA													
INSURER E:													

COVERAGES

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. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR	ADD'L	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	LIMITS
A		GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC	NCPKG02266000	6/17/2014	6/17/2015	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A		AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS	NCAUT0226600	6/17/2014	6/17/2015	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC \$ AGG \$
A		EXCESS / UMBRELLA LIABILITY <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE <input checked="" type="checkbox"/> RETENTION \$ 10,000	NCUMB02266000	6/17/2014	6/17/2015	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$ \$
B		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) if yes, describe under SPECIAL PROVISIONS below	QWC3000372 (3a.) NH All officers included	6/17/2014	6/17/2015	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A		OTHER Directors & Officers	PHSD727025	4/1/2014	4/1/2015	\$1,000,000
C		Blanket Crime	BDV1649128	3/27/2014	3/27/2015	500,000
D		Professional	NHJUA11882	12/30/2013	12/30/2014	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS
 Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER Department of Health & Human Services 129 Pleasant Street Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 10 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE Laura Perrin/KS5 <i>Laura Perrin</i>
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Financial Statements

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

**FOR THE YEARS ENDED FEBRUARY 28, 2014 AND 2013
AND
INDEPENDENT AUDITORS' REPORT**

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

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FINANCIAL STATEMENTS

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To the Board of Directors
Community Action Program of 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 of Belknap-Merrimack Counties, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of February 28, 2014 and 2013, and the related statements of cash flows for the years then ended and the statement of activities and the related notes to the financial statements for the year ended February 28, 2014.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Program of Belknap-Merrimack Counties, Inc. as of February 28, 2014 and 2013, and its cash flows for the years then ended, and the changes in its net assets for the year ended February 28, 2014 in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2014, on our consideration of Community Action Program of 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 of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

*Leone McDannell : Roberts,
Professional Association*

October 2, 2014
Concord, New Hampshire

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2014 AND 2013**

	<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
CURRENT ASSETS			
Cash		\$ 1,048,391	\$ 1,205,452
Accounts receivable		2,635,718	3,484,861
Prepaid expenses		<u>233,047</u>	<u>424,367</u>
Total current assets		<u>3,917,156</u>	<u>5,114,680</u>
PROPERTY			
Land, buildings and improvements		4,618,289	4,618,289
Equipment, furniture and vehicles		<u>6,153,197</u>	<u>5,935,585</u>
Total property		10,771,486	10,553,874
Less accumulated depreciation		<u>(6,393,172)</u>	<u>(5,928,189)</u>
Property, net		<u>4,378,314</u>	<u>4,625,685</u>
OTHER ASSETS			
Investments		94,439	82,419
Due from related party		<u>139,441</u>	<u>139,441</u>
Total other assets		<u>233,880</u>	<u>221,860</u>
TOTAL ASSETS		<u>\$ 8,529,350</u>	<u>\$ 9,962,225</u>
	<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES			
Current portion of notes payable		\$ 137,236	\$ 129,407
Accounts payable		1,578,759	2,022,052
Accrued expenses		1,120,302	1,179,626
Refundable advances		<u>912,848</u>	<u>1,070,024</u>
Total current liabilities		3,749,145	4,401,109
LONG TERM LIABILITIES			
Notes payable, less current portion shown above		<u>1,608,954</u>	<u>1,744,319</u>
Total liabilities		<u>5,358,099</u>	<u>6,145,428</u>
NET ASSETS			
Unrestricted		2,629,700	2,909,675
Temporarily restricted		<u>541,551</u>	<u>907,122</u>
Total net assets		<u>3,171,251</u>	<u>3,816,797</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 8,529,350</u>	<u>\$ 9,962,225</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2014
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED FEBRUARY 28, 2013**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2014 Total</u>	<u>2013 Total</u>
REVENUES AND OTHER SUPPORT				
Grant awards	\$ 16,799,982		\$ 16,799,982	\$ 19,545,688
Other funds	5,350,061	\$ 2,137,274	7,487,335	6,042,343
In-kind	793,868		793,868	1,066,723
United Way	86,102		86,102	150,918
	<u>23,030,013</u>	<u>2,137,274</u>	<u>25,167,287</u>	<u>26,805,672</u>
Total revenues and other support				
NET ASSETS RELEASED FROM RESTRICTIONS	<u>2,502,845</u>	<u>(2,502,845)</u>		
Total	<u>25,532,858</u>	<u>(365,571)</u>	<u>25,167,287</u>	<u>26,805,672</u>
EXPENSES				
Compensation	8,042,123		8,042,123	8,633,277
Payroll taxes and benefits	2,398,215		2,398,215	2,245,454
Travel	289,138		289,138	318,080
Occupancy	1,195,834		1,195,834	1,244,115
Program services	10,867,215		10,867,215	11,402,347
Other costs	1,771,081		1,771,081	1,705,075
Depreciation	455,359		455,359	518,831
In-kind	793,868		793,868	1,066,723
	<u>25,812,833</u>		<u>25,812,833</u>	<u>27,133,902</u>
Total expenses				
CHANGE IN NET ASSETS	(279,975)	(365,571)	(645,546)	(328,230)
NET ASSETS, BEGINNING OF YEAR	<u>2,909,675</u>	<u>907,122</u>	<u>3,816,797</u>	<u>4,145,027</u>
NET ASSETS, END OF YEAR	<u>\$ 2,629,700</u>	<u>\$ 541,551</u>	<u>\$ 3,171,251</u>	<u>\$ 3,816,797</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (645,546)	\$ (328,230)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	455,359	518,831
Donated equipment		26,080
Loss (gain) on sale of property	4,514	(3,242)
(Increase) decrease in current assets:		
Accounts receivable	849,143	(53,687)
Prepaid expenses	191,320	102,653
Increase (decrease) in current liabilities:		
Accounts payable	(443,293)	(420,496)
Accrued expenses	(59,324)	30,313
Refundable advances	(157,176)	(434,518)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>194,997</u>	<u>(562,296)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property	(214,202)	(139,369)
Investment in partnership	(12,020)	(8,128)
Proceeds from sale of property	1,700	7,250
NET CASH USED IN INVESTING ACTIVITIES	<u>(224,522)</u>	<u>(140,247)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term debt	(127,536)	(119,869)
NET CASH USED IN FINANCING ACTIVITIES	<u>(127,536)</u>	<u>(119,869)</u>
NET DECREASE IN CASH	(157,061)	(822,412)
CASH BALANCE, BEGINNING OF YEAR	<u>1,205,452</u>	<u>2,027,864</u>
CASH BALANCE, END OF YEAR	<u>\$ 1,048,391</u>	<u>\$ 1,205,452</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	<u>\$ 118,011</u>	<u>\$ 116,248</u>

See Notes to Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED FEBRUARY 28, 2014**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

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

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

Basis of Presentation

Financial statement presentation follows the recommendations of the FASB in its Accounting Standard Codification No. 958 *Financial Statements of Not-For-Profit Organizations*. Under FASB ASC No. 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The classes of net assets are determined by the presence or absence of donor restrictions. As of February 28, 2014 the Organization had no permanently restricted net assets and had temporarily restricted net assets of \$541,551.

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended February 28, 2013, from which the summarized information was derived.

Income Taxes

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

Community Action Program of Belknap-Merrimack Counties, Inc. files information returns in the United States and the State of New Hampshire. Community Action Program of Belknap-Merrimack Counties, Inc. is no longer subject to examinations by tax authorities for years before 2010.

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 income tax returns for the years (2010 through 2013), for the

purposes of implementation, and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

Property

Property is recorded at cost, except for donated assets, which are recorded at 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	40 years
Equipment, furniture and vehicles	3-7 years

Use of Estimates

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

Cash and Cash Equivalents

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

Contributions

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

Contributed Services

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

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

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$793,868 in donated facilities, services and supplies for the year ended February 28, 2014.

Advertising

The Organization expenses advertising costs as incurred.

2. **ACCOUNTS RECEIVABLE**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2014. The Organization has no policy for charging interest on overdue accounts.

3. **REFUNDABLE ADVANCES**

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$912,848 as of February 28, 2014.

4. **RETIREMENT PLAN**

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2014 was \$344,450.

5. **LEASED FACILITIES**

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to every two years. For the year ended February 28, 2014, the annual lease expense for the leased facilities was \$499,120.

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

<u>Year Ended</u> <u>February 28</u>	<u>Amount</u>
2015	\$ <u>170,719</u>

6. **ACCRUED EARNED TIME**

The Organization has accrued a liability for future annual leave time that its employees have earned and vested in the amount of \$409,763 at February 28, 2014.

7. **BANK LINE OF CREDIT**

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (3.25% for the year ended February 28,

2014) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets.

8. LONG TERM DEBT

Long term debt consisted of the following as of February 28, 2014:

5.75% note payable to a financial institution in monthly installments for principal and interest of \$12,373 through July, 2023. The note is secured by property of the Organization for Lakes Region Family Center. \$ 1,207,288

Note payable to a bank in monthly installments for principal and interest of \$4,842 through May, 2023. Interest is stated at 1% above the prime rate as published by the Wall Street Journal, which resulted in an interest rate of 4.25% at February 28, 2014. 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. 420,075

3% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May, 2027. The note is secured by property of the Organization for the agency administrative building renovations. 97,874

4.75% note payable to Rural Development in monthly installments for principal and interest of \$148 per month through June, 2031. The note is secured by property of the Organization for Franklin Community Services building. 20,953

Total 1,746,190
 Less amounts due within one year 137,236

Long term portion \$ 1,608,954

The scheduled maturities of long term debt as of February 28, 2014 were as follows:

<u>Year Ending February 28</u>	<u>Amount</u>
2015	\$ 137,236
2016	145,551
2017	154,380
2018	163,753
2019	173,709
Thereafter	<u>971,561</u>
	<u>\$ 1,746,190</u>

9. **PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following as of February 28, 2014:

Land	\$ 168,676
Building and improvements	4,449,613
Equipment and vehicles	<u>6,153,197</u>
	10,771,486
Less accumulated depreciation	<u>(6,393,172)</u>
Property and equipment, net	<u>\$ 4,378,314</u>

Depreciation expense for the year ended February 28, 2014 was \$455,359.

10. **CONTINGENCIES**

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2014. Monitoring has not indicated any discrepancies.

11. **CONCENTRATION OF RISK**

For the year ended February 28, 2014, approximately \$10,500,000 (41%) of the Organization's total revenue was received from the Department of Health and Human Services. The future scale and nature of the Organization is dependent upon continued support from this department.

The Organization maintains its cash accounts in several financial institutions in southern New Hampshire. At February 28, 2014, the balances were insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Effective July 1, 2010, one of the financial institutions agreed to collateralize all deposits with them in excess of the FDIC limit. Another financial institution agreed to collateralize the Organization's sweep repurchase account up to 110% of the account balance with US Government Agencies. At February 28, 2014, there were no deposits in excess of the uninsured limits.

12. **TEMPORARILY RESTRICTED NET ASSETS**

At February 28, 2014, temporarily restricted net assets consisted of the following unexpended, purpose restricted donations:

Restricted Purpose

Agency Fuel Assistance Program	\$ 16,549
Nutrition and Elder Services	299,339
Software Program-FAP/EAP	781
Senior Center	122,980

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

SCHEDULE OF REFUNDABLE ADVANCES
FOR THE YEAR ENDED FEBRUARY 28, 2014

<u>FUND #</u>	<u>FUND NAME</u>	<u>HHS PROGRAM CFDA#</u>	<u>AMOUNT</u>
125	EAP-Lead Agency		\$ 17,847
156	Merrimack County Service Link	93.778 (deferred amount is not federal)	1,747
164	Elder Services Program	93.045,93.667 (deferred amount is not federal)	4,303
170	Volunteer Driver Program		11,500
195	Electric Assistance Program		48,938
224	Senior Companion Program - Non-Federal		1,042
264	Rural Transportation Service	93.044 (deferred amount is not federal)	625
344	Head Start - USDA		273
363	Home Visiting NH	93.558 (deferred amount is not federal)	382
414	Weatherization		9,565
494	NH Housing Guarantee Program		126,865
545	Summer Feeding		27,589
574	Fuel Assistance Program	93.568 (2,827 of deferred amount is not federal)	199,449
594	Homeless Prevention		208,878
714	Concord Area Transit		51,396
728	Homeless Revolving Loan Fund-Belknap County		39,384
729	Homeless Revolving Loan Fund-Merrimack County		8,179
764	Area Center Program		1,476
834	Fixit Program		60,807
847	Loan Guarantee Program		30
855	New Start Program		21,595
883	Agency Account-WIC/CSFP		571
905	Community Services Block Grant	93.569	69,242
944	Agency Account-Head Start		1,167
		TOTAL	\$ 912,848

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**SCHEDULE OF REVENUES AND EXPENDITURES - BY PROGRAM
FOR THE YEAR ENDED FEBRUARY 28, 2014**

	<u>Revenues</u>	<u>Expenditures</u>
Belmont Housing (653 & 654)	\$ 66,180	\$ 66,180
Alton Housing (663 & 664)	48,670	48,670
Kearsarge Housing (673 & 674)	63,566	63,566
Riverside Housing (683 & 684)	70,310	70,310
Pembroke Housing (708 & 709)	53,543	53,543
Homeless Revolving Loan (728)	16,538	16,538
Community Crisis Fund (746)	3,578	-
Area Centers (763 & 764)	315,556	417,787
THE FIXIT Program (833 & 834)	4,667	1,712
Loan Guarantee Program (847)	58,503	58,503
MC Loan Guarantee Program (848)	2,292	2,292
The Caring Fund (863 & 864)	2,401	5,336
Agency WIC/CSFP (883)	6,531	1,073
Newbury Elderly Housing (884)	82,115	82,115
Agency Account (911 & 980)	96,765	(288,613)
Agency Account FAP (922)	97,642	112,122
Agency Account SCP (932 & 933)	(1,074)	3,413
H/S Agency (943 & 944)	(17,133)	8,515
Agency FP/PN (963)	(882)	382
Saving Heat & Reducing Energy (970)	26	761
Agency Development Fund	17,500	32,500
Agency Horseshoe Pond Place (994 & 995)	27,290	27,290

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

SCHEDULE OF REVENUES AND EXPENDITURES - BY PROGRAM
FOR THE YEAR ENDED FEBRUARY 28, 2014

	<u>Revenues</u>	<u>Expenditures</u>
Tomado Relief Fund (018)	\$ 19,161	\$ -
Twin River Community Corp (053 & 054)	25,946	42,943
Cottage Hotel (064 & 065)	10,304	9,819
Transport Coordination (084)	296	296
Sandy Ledge (093 & 094)	(128,263)	20,073
Ozanam (104 & 105)	20,177	20,177
Senior Center Program (138)	18,592	17,714
Franklin Intergenerational (184 & 185)	46,994	47,505
Senior Companion Program - Non Federal (223 & 224)	27,621	48,076
Senior Companion Program - State (233 & 234)	31,252	31,252
Franklin Community Services (293 & 294)	24,420	25,449
Head Start - Childcare (353 & 354)	1,015,890	1,015,890
Belknap County - WXN Program (374)	4,288	8,901
Lakes Region Family Center (383 & 384)	159,590	159,590
REIP (402)	21,322	46,738
NH Modular Ramp (432 & 433)	79,694	58,023
Sun Safety (484)		639
New Hampshire Housing Guarantee Program (493 & 494)	236,824	236,824
Core Program (503 & 504)	1,689,146	1,745,819
NH Rotary (540)	1	1,061
Common Pantry (553 & 554)	208	822
Oral Health WIC (600)	(4,463)	
Epsom Elderly Housing (643 & 644)	74,188	74,188

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE ELECTRIC ASSISTANCE PROGRAM
FOR THE YEAR ENDED FEBRUARY 28, 2014**

	Grant Period 10/1/12-9/30/13	Grant Period 10/1/13-9/30/14	Total
Revenues	<u>\$ 911,030</u>	<u>\$ 1,032,362</u>	<u>\$ 1,943,392</u>
Expenditures			
Personnel	\$ 162,184	\$ 105,448	\$ 267,632
Fringe benefits	37,940	24,176	62,116
Travel	1,342	853	2,195
Occupancy	5,881	4,519	10,400
Other costs	<u>703,683</u>	<u>897,366</u>	<u>1,601,049</u>
	<u>\$ 911,030</u>	<u>\$ 1,032,362</u>	<u>\$ 1,943,392</u>

Note:

For the year ended February 28, 2014, the Electric Assistance Program, which is funded through the New Hampshire Public Utilities Commission with funds from the utility companies operating in the State of New Hampshire, was tested for compliance with the requirements of laws and regulations applicable to the contract with the Public Utilities Commission. In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the requirements outlined in the contract for the year ended February 28, 2014.

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE NUTRITION AND ELDER SERVICES PROGRAM -
CFDA 93.045, 93.667 and 93.053
FOR THE YEAR ENDED FEBRUARY 28, 2014**

	<u>Grant Period</u> <u>7/1/12 - 6/30/13</u>	<u>Grant Period</u> <u>7/1/13 - 6/30/14</u>	<u>Total</u>
Revenues			
NH Department of Health and Human Services	\$ 97,964	\$ 83,242	\$ 181,206
Title XX	48,971	299,148	348,119
Title III Part C	220,128	500,763	720,891
Other	-	671,429	671,429
	<u>\$ 367,063</u>	<u>\$ 1,554,582</u>	<u>\$ 1,921,645</u>
Expenditures			
Personnel	\$ 358,503	\$ 655,635	\$ 1,014,138
Fringe benefits	59,626	105,631	165,257
Occupancy	53,005	106,017	159,022
Travel	41,226	79,868	121,094
Other costs	241,407	488,529	729,936
	<u>\$ 753,767</u>	<u>\$ 1,435,680</u>	<u>\$ 2,189,447</u>

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE HEAD START PROGRAM - CFDA 93.600
FOR THE YEAR ENDED FEBRUARY 28, 2014**

	<u>Grant Period</u> <u>1/1/13-12/31/13</u>	<u>Grant Period</u> <u>1/1/14-12/31/14</u>	<u>Total</u>
Revenues			
U.S. Department of Health and Human Services	\$ 2,921,295	\$ 640,875	\$ 3,562,170
In-Kind	<u>984,055</u>	<u>203,770</u>	<u>1,187,825</u>
	<u>\$ 3,905,350</u>	<u>\$ 844,645</u>	<u>\$ 4,749,995</u>
Expenditures			
Personnel	\$ 1,866,380	\$ 426,100	\$ 2,292,480
Fringe benefits	375,919	87,256	463,175
Travel	32,233	6,268	38,501
In-Kind	984,055	203,770	1,187,825
Other costs	<u>647,234</u>	<u>121,251</u>	<u>768,485</u>
	<u>\$ 3,905,821</u>	<u>\$ 844,645</u>	<u>\$ 4,750,466</u>

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE SENIOR COMPANION PROGRAM - CFDA 94.016
FOR THE YEAR ENDED FEBRUARY 28, 2014**

	<u>Grant Period</u> <u>7/1/12 - 6/30/13</u>	<u>Grant Period</u> <u>7/1/13 - 6/30/14</u>	<u>Total</u>
Revenues			
Corporation for National Services	<u>\$ 108,041</u>	<u>\$ 269,958</u>	<u>\$ 377,999</u>
Expenditures			
Personnel	\$ 84,426	\$ 190,851	\$ 275,277
Fringe benefits		6,436	6,436
Travel	14,228	70,053	84,281
Other costs	<u>9,387</u>	<u>2,618</u>	<u>12,005</u>
	<u>\$ 108,041</u>	<u>\$ 269,958</u>	<u>\$ 377,999</u>

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

**SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE LOW INCOME HOME ENERGY ASSISTANCE PROGRAM - CFDA 93.568
FOR THE YEAR ENDED FEBRUARY 28, 2014**

	<u>Grant Period 10/1/12-9/30/13</u>	<u>Grant Period 10/1/13-9/30/14</u>	<u>Total</u>
Revenues			
Division of Human Resources	\$ 1,067,482	\$ 3,104,120	\$ 4,171,602
Other	424		424
	<u>\$ 1,067,906</u>	<u>\$ 3,104,120</u>	<u>\$ 4,172,026</u>
Expenditures			
Personnel	\$ 163,519	\$ 112,614	\$ 276,133
Fringe benefits	35,412	26,345	61,757
Travel	2,581	1,610	4,191
Occupancy	33,183	28,750	61,933
Direct program costs	786,757	2,913,043	3,699,800
Other costs	46,454	21,758	68,212
	<u>\$ 1,067,906</u>	<u>\$ 3,104,120</u>	<u>\$ 4,172,026</u>

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

COMMUNITY ACTION PROGRAM OF BELKNAP-MERRIMACK COUNTIES, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2014**

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Community Action Program of Belknap-Merrimack Counties, Inc.
2. There were no significant deficiencies reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Program of Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. There were no significant deficiencies in internal control over major federal award programs disclosed during the audit as reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by OMB Circular A-133*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Program of Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings which the auditor would be required to report in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs include:
 - 93.568 Low-Income Home Energy Assistance
 - 93.217 Family Planning - Services
 - 10.558 Child and Adult Care Food Program (CACFP)
 - 10.559 Summer Food Service Program for Children
 - 10.565 Commodity Supplemental Food Program
 - 10.568 Emergency Food Assistance Program (Administrative Costs)
 - 10.569 Emergency Food Assistance Program (Food Commodities)
 - 94.016 Senior Companion Program
8. The threshold for distinguishing Type A and B programs was \$542,144.
9. Community Action Program of Belknap-Merrimack Counties, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

Opinion on Each Major Federal Program

In our opinion, Community Action Program of 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, 2014.

Report on Internal Control Over Compliance

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

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

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

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

*Leone, McDannell : Roberts,
Professional Association*

October 2, 2014
Concord, New Hampshire

COMMUNITY ACTION PROGRAM OF BELKNAP-MERRIMACK COUNTIES, INC.

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

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

Report on Compliance for Each Major Federal Program

We have audited Community Action Program of Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Community Action Program of Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2014. Community Action Program of Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Program of 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.

*Leane, McDonnell & Roberts,
Professional Association*

October 2, 2014
Concord, New Hampshire

COMMUNITY ACTION PROGRAM OF 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 of 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 of Belknap-Merrimack Counties, Inc. (a New Hampshire nonprofit organization), which comprise the statement of financial position as of February 28, 2014, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 2, 2014.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material

US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Through New Hampshire Housing Finance Authority

Statewide Lead Abatement Program 14.900 1,493,227

Through State of New Hampshire

New Start/Outreach Program	14.235	N/A	139,974
Emergency Solutions Grant	14.231	N/A	23,654
Homeless Prevention	14.235	N/A	30,743
Supportive Housing Services	14.235		58,109
			<u>1,745,707</u>

US DEPARTMENT OF ENERGY

Through State of New Hampshire

Weatherization	81.042	551896	102,225
MH Park Weatherization	81.042	N/A	60,177
			<u>162,402</u>

US DEPARTMENT OF LABOR

Through State of New Hampshire

Senior Community Service Employment 17.235 610063 410,669

Through Southern New Hampshire Services

WIA-Adult Program	17.258	N/A	91,000
WIA-Dislocated Worker Program	17.260	N/A	120,044
			<u>621,713</u>

TOTAL AWARDS EXPENDED

\$ 18,071,479

NOTE A - BASIS OF PRESENTATION

The schedule of Expenditures of Federal Awards includes federal award activity of Community Action Program Belknap - Merrimack Counties, Inc. for the year ended February 28, 2014. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations." Because the schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Action Program Belknap-Merrimack Counties, Inc.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - SUBRECIPIENTS

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

<u>CFDA Number</u>	<u>Program Name</u>	<u>Amount Provided</u>
14.900	Statewide Lead Abatement Program	\$135,423

NOTE D - FOOD COMMODITIES

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

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2014

FEDERAL GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS THROUGH GRANTOR NUMBER	FEDERAL EXPENDITURES
<u>US DEPT. OF HEALTH AND HUMAN SERVICES</u>			
Head Start	93.600	N/A	\$ 3,504,084
Through State of New Hampshire			
Weatherization-HRRP	93.568		96,098
Fuel Assistance	93.568	611001	4,171,602
Fuel Assistance-SEAS	93.044	611001	15,007
Title III Part C	93.045	410338	720,891
Community Services Block Grant	93.569	610155	424,474
Community Services Block Grant Discretionary	93.570		24,609
Title XX - Block Grant	93.667	410338	348,119
Family Planning	93.217	610237	110,552
Family Planning	93.558	610237	37,176
Family Planning	93.940	610237	7,590
Public Health Network - (ID-PICS)	93.069		26,422
Public Health Network - (ID-PICS)	93.283		899
Public Health Network - (ID-PICS)	93.889		6,053
Title III Part B Rural Transportation	93.044	410338	256,274
TANF - Home Visiting	93.558	N/A	71,829
Prenatal	93.994	520243	24,226
Merrimack County Service Link Program	93.778	N/A	67,905
Merrimack County Service Link Program	93.052	N/A	14,723
Merrimack County Service Link Program	93.687	N/A	7,832
Merrimack County Service Link Program	93.048	N/A	8,220
Merrimack County Service Link Program	93.779	N/A	17,503
Senior Medicare Patrol Program Capacity Building	93.048		19,910
Elder Services/NSIP	93.053	410338	181,207
Through Southern New Hampshire Services			
Workplace Success	93.558	N/A	322,549
Through Lakes Region Partnership for Public Health			
Marketplace Assister Services	93.525		13,916
			<u>10,499,670</u>
<u>US DEPARTMENT OF AGRICULTURE</u>			
Through State of New Hampshire			
WIC	10.557	611080	818,111
CSFP	10.565	611080	845,407
Senior Farmers Market	10.576		84,618
Surplus Food-TEFAP/Admin	10.568	N/A	134,633
Surplus Food-TEFAP	10.569	N/A	1,651,554
CACF Head Start/USDA	10.558	N/A	218,256
Summer Food-USDA	10.559		136,744
			<u>3,889,323</u>
<u>CORPORATION FOR NATIONAL SERVICES</u>			
Senior Companion	94.016	N/A	377,989
<u>US DEPARTMENT OF TRANSPORTATION</u>			
Through State of New Hampshire			
Concord Area Transit	20.509		461,941
Concord Area Transit-New Freedom	20.521		23,958
Concord Area Transit-JARC	20.516		44,707
Concord Area Transit	20.513		17,928
Winnepesaukee Transit System	20.509	68022	55,294
Winnepesaukee Transit System	20.521		3,831
5310 Capital Advance	20.513		87,321
Through County of Merrimack			
Rural Transportation	20.513		7,907
Volunteer Driver Program	20.513		71,778
			<u>774,665</u>

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

At February 28, 2014, the Organization's investments were classified as Level 1 and 3 and were based on fair value.

Fair Value Measurements using Significant Observable Inputs (Level 1)

Beginning balance – mutual funds (at fair value)	\$ 47,419
Total gains or (losses) - realized /unrealized	8,702
Purchases	<u>3,318</u>
Ending Balance – mutual funds	<u>\$ 59,439</u>

Fair Value Measurements using Significant Unobservable Inputs (Level 3)

Beginning balance (at fair value)	\$ 35,000
Total gains or (losses) - realized/unrealized	<u>-</u>
Ending Balance	<u>\$ 35,000</u>

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

17. FISCAL AGENT

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

18. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before the financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through October 2, 2014, the date the financial statements were available to be issued.

There was \$139,441 due from CAPBMC Development Corporation at February 28, 2014.

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 of Belknap-Merrimack Counties, Inc. is a limited liability company member of Community Provider Network of Central NH, LLC. The investment total at February 28, 2014 was \$35,000.

The Organization has also invested money relating to its Fix-it program in certain mutual funds. The fair market value of the mutual funds totaled \$59,439 at February 28, 2014.

ASC Topic No. 820-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with 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.

Agency Head Start	66,659
Agency Family Planning and Prenatal Program	7,779
Agency Senior Companion Program	917
NH Rotary Food Challenge	4,010
Community Crisis	3,578
Other Programs	<u>18,959</u>
	<u>\$ 541,551</u>

13. STATEMENT OF FUNCTIONAL EXPENSES

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

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 7,660,060	\$ 382,063	\$ 8,042,123
Benefits and payroll taxes	2,260,251	137,964	2,398,215
Travel	287,914	1,224	289,138
Occupancy	1,092,520	103,314	1,195,834
Program services	10,867,215		10,867,215
Other costs:			
Accounting fees	25,184	21,734	46,918
Legal fees	31,545	881	32,426
Supplies	222,607	24,232	246,839
Postage and shipping	57,556	1,029	58,585
Equipment rental and maintenance	3,897	619	4,516
Printing and publications	10,254	38	10,292
Conferences, conventions and meetings	6,911	8,116	15,027
Interest	107,415	10,596	118,011
Insurance	222,040	31,074	253,114
Membership fees	11,133	13,097	24,230
Utility and maintenance	9,926	49,932	59,858
Other	877,324	23,941	901,265
Depreciation	448,943	6,416	455,359
In kind	<u>793,868</u>		<u>793,868</u>
	<u>\$ 24,996,563</u>	<u>\$ 816,270</u>	<u>\$ 25,812,833</u>

14. RELATED PARTY TRANSACTIONS

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

<u>Related Party</u>	<u>Function</u>
CAPBMC Development Corporation	Real Estate Development

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

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

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.

Effective 10/9/14

COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.

BOARD OF DIRECTORS

Sara A. Lewko, *President*
Human Resources Coordinator
Merrimack County Commissioners
333 Daniel Webster Highway, Suite 2
Boscawen, NH 03303
796-6856 (work-direct #)
796-6800 (work-gen. #) / 796-6841 (fax)
Sara@Merrimackcounty.net

Vice President - Vacant

Dennis Martino, *Secretary-Clerk*

[REDACTED]

Kathy Goode, *Treasurer*

[REDACTED]

Heather Brown

[REDACTED]

Nicolette Clark

[REDACTED]

Susan Koerber

[REDACTED]

Bill Johnson

[REDACTED]

Theresa M. Cromwell

[REDACTED]

Andrea MacEachern

[REDACTED]

David Siff

[REDACTED]

Community Action Program Belknap-Merrimack Counties, Inc.

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

**Senior Companion Program Services
07/01/2014 – 09/30/2016**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Ralph Littlefield	Executive Director	\$ 140,639	0%	\$ 0.00
Brian F. Hoffman	Deputy Director	\$ 117,785	0%	\$ 0.00
Kathy Lavigne	Chief Accountant	\$ 63,960	0%	\$ 0.00
Pam Jolivette	Director, Elder Services	\$ 69,882	0%	\$ 0.00
Sandra Cotter	Senior Companion Program Coordinator	\$ 22,714	50%	\$ 11,357.00

RALPH LITTLEFIELD

EDUCATION

High School – Winnacunnet High School, Graduated June 1966
College – Keene State College, Keene, NH, Graduated May 1971
Degree – Bachelor of Education

EMPLOYMENT

January 1980 – Present

Community Action Program Belknap-Merrimack Counties, Inc.
Executive Director

Responsible for the general administration of the agency which is comprised of 85 major programs and has an annual budget in excess of \$37 million dollars and a staff of 410 employees.

June 1978 – January 1980

Southwestern Community Services, Inc., Keene, New Hampshire
Deputy Director

1976 – June 1978

Southwestern Community Services, Inc., Keene, New Hampshire
Head Start Director

1974 – 1975

Southwestern Community Services, Inc., Keene, New Hampshire
Program Coordinator-Food Stamp Program, Green Thumb Project,
Nutrition West

1974 – Head Counselor, Summer Neighborhood Youth Corps

1972 – Assistant Head Start Director, Cheshire County Head Start
Claremont, New Hampshire

June 1971 – General Services Director

BRIAN F. HOFFMAN

WORK EXPERIENCE

- 1981 – Present DEPUTY DIRECTOR
Community Action Program Belknap-Merrimack Counties, Inc.
P.O. Box 1016, Concord, NH 03302-1016
- Provides general supervision and direction to the program directors and assists with the development, planning, coordination and implementation of all agency services. Responsible for the financial operation of the Fiscal Department, the programs and the agency.
- 1978-1981 COMMUNITY SERVICES ADMINISTRATOR
Southern New Hampshire Services, Inc.
P.O. Box 5040, Manchester, NH 03108
- 1976-1978 DIRECTOR OF ELDERLY AFFAIRS
Southern New Hampshire Services, Inc.
- 1974-1976 ASSISTANT DIRECTOR OF ELDERLY AFFAIRS
Southern New Hampshire Services, Inc.

EDUCATION

University of New Hampshire
Durham, New Hampshire
Bachelor of Science
Recreation and Parks Administration – 1974

PROFESSIONAL ASSOCIATIONS

- New Hampshire Public Television, Community Advisory Board (appointed 2013)
Treasurer, Board of Directors, New Hampshire Community Development Finance Authority (2006-Present)
New Hampshire Community Action Association
Secretary, Board of Directors, Bedford Firefighters Association (2011-Present)
Retired Volunteer Firefighter and EMT for Bedford Fire Department (30 years)
Baboosic Lake Association, Board of Directors, served as Vice-President and President (12 years)
Pointer Fish and Game Club, Board of Directors, served as Treasurer (5 years)

KATHRYN R. LAVIGNE

WORK EXPERIENCE

July 1993-Present

CHIEF ACCOUNTANT

Community Action Program Belknap-Merrimack Counties, Inc.
P.O. Box 1016, Concord, New Hampshire 03302-1016

November 1992-
June 1993

SENIOR ACCOUNTANT

John Killion & Co., Concord, New Hampshire

Responsible for compilations and reviews of commercial accounts, preparation of financial statements and tax returns. Auditing at junior level for nonprofit organizations. Preparation of weekly payrolls, quarterly payroll tax returns and year-end W-2's for service bureau accounts. Installation of accounting software. Set-up of clients chart of accounts and trial balance. Software used: Real World, Word Perfect, Cougar Mountain, Accountants Trial Balance, Fixed Assets Management and Tax Machine.

January 1989-
November 1992

OFFICE MANAGER

Rudolph Electrical Co., Inc., Concord, New Hampshire

Supervise staff of three. Responsible for implementing computerized accounting system. Handle all aspects of accounting, i.e. accounts receivable, accounts payable, payroll, general ledger and job cost. Responsible for preparation of weekly payroll, monthly financial statements and quarterly payroll tax returns. Collect overdue accounts.

October 1979-
September 1988

Rivco, Penacook, New Hampshire

June 1986-
September 1988

ACCOUNTING MANAGER

Supervise staff of seven. Responsible for hiring, assigning, appraising performance and directing department personnel, including recommending compensation changes and promotions. Participant in audit preparation. Administrator of profit sharing plan and trip promotion program.

August 1984-
September 1988

CREDIT MANAGER

Monitor all accounts and collect overdue accounts. Determine credit rating of prospective customers. Open accounts. Consult with lawyers, salesmen and sales manager. Represent company in court. Handle customer correspondence and telephone calls. Train and supervise credit personnel.

October 1979-
August 1984

ACCOUNTS RECEIVABLE CLERK

Handle all aspects of accounts receivable and billing. Reconcile accounts. Prepare monthly sales reports and aged trial balance by customer and by salesmen.

EDUCATION

1982-1989

Franklin Pierce College, Concord, New Hampshire
Bachelor's Degree in Accounting and Business Management
May 1989, Graduated Magna Cum Laude

1963-1967

Franklin High School, Franklin, New Hampshire
Business-Secretarial, Graduated with high honors

REFERENCES

Available upon request.

STEVEN E. GREGOIRE

PROFESSIONAL EXPERIENCE:

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

Budget Analyst, June 2012 - Current

- Assist the Deputy Director and Program Directors in the development, management and monitoring of all program and housing budgets.
- Monitoring of grant awards, ensuring all statutory, regulatory and financial requirements are met.
- Assists the Deputy Director with the development of risk management policies, procedures and controls for programs and the agency.

Certifier-Fuel Assistance/Electrical Assistance Programs, Aug 2011 – April 2012

- Collaboration with intake personnel regarding client applications.
- Review and certification of fuel and electrical applications for program compliance.

THE BEAN GROUP, Portsmouth, NH

Licensed Realtor, Sept 2010 – April 2011

- Helping buyers identify properties that meet their needs.
- Helping clients determine the value of property they want to sell.
- Preparation of market analysis statistics.

MEREDITH VILLAGE SAVINGS BANK, Meredith NH

VP Finance & VP Compliance & Bank Secrecy Act Officer, Sept 2007 – Dec 2008

- Responsible for the bank's regulatory compliance and Bank Secrecy Act programs.
- Served as bank's Bank Secrecy Act Officer.
- Received three "Always an Excellent Customer Experience" (AECE) awards during tenure at the bank. AECE awards exemplify positive teamwork experiences.
- Continued responsibility for all duties held as VP Finance & VP Compliance Officer.

VP Finance, & VP Compliance Officer, April 2002 – Sept 2007

- Graduate from the New England School of Banking at Williams College, July 2003
- Provided input as a member of the following bank committees: Compliance Oversight Committee, Risk Committee, Loan Review Committee, Total Quality Management Committee, Information Security Committee, Equity Investment Committee and Community Reinvestment Act Committee.
- Served as Quality Control Administrator for bank's secondary loan market activities.
- Continued responsibility for all duties held as Assistant Treasurer & Compliance officer.

Assistant Treasurer & Compliance Officer, Sept 1998 – April 2002

- Responsible for review, analysis, and completion of financial and regulatory reports.
- Coordinated all external audit and regulatory agency examinations.
- Coordinated preparation of annual budget and annual report with bank's CFO.
- Developed a system of controls for accounting transactions.
- Monitored variances from the budget and reported significant issues to the CFO.
- Dissemination of asset/liability information with the bank's outside ALCO consultant.
- Developed the bank's loan loss reserve calculation on a quarterly basis.
- Facilitated quarterly calculation of the bank's loan servicing asset with outside consultant.
- Provided financial analyses to members of senior staff as needed.
- Managed all bank insurance policies.
- Responsible for the bank's regulatory compliance program. Monitored all changes to Federal and State regulations and updated the bank's compliance program as needed. Researched regulatory issues and responded to compliance questions from bank personnel. Coordinated training programs to educate bank personnel about compliance requirements and procedures.

- Presentations to the Board of Trustees on issues requiring attention of the Board.
- Continued responsibility for all duties held as Assistant Treasurer.

Assistant Treasurer, June 1998 – Sept 1998

- Supervision of accounting department staff.
- Responsible for treasury functions and accounts payable system for the institution.

NH STATE BANKING DEPARTMENT, Concord, NH

Bank Examiner III, March 1995 - June 1998

- Served as a lead examiner for regulatory examinations of NH banks and credit unions.
- Development and presentation of examination conclusions and recommendations to board members at supervised financial institutions.
- Attended seven regulatory schools at Federal Deposit Insurance Corporation Seidman Training facility in Arlington VA. Also attended a number of National Credit Union Administration sponsored training courses while with the Banking Department. (A list of regulatory training can be provided upon request.)
- Continued responsibility for all duties held as Bank Examiner II.

Bank Examiner II, April 1994 – March 1995

- Classification and documentation of problem assets.
- Examination and interpretation of loan appraisals.
- Review of bank investment portfolios.
- Continued responsibility for all duties held as Bank Examiner I.

Bank Examiner I, March 1992 – April 1994

- Joined NH Banking Department shortly after several major NH banks had been merged under the direction of the FDIC and NH Banking Department.
- Worked as a member of examination team to ascertain institutions' financial condition.
- Review of bank and credit union financial statements.
- Interaction with financial institution personnel to assure reporting accuracies.
- Credit review of loans and analysis of bank loan portfolios.
- Held loan discussions with bank personnel to assure proper classification of problem loans.

STEVE'S MAINTENANCE SERVICE, Meredith & Bow NH

Owner / Operator, March 1988 – Current

- Building manager for wife's duplex rental apartment building in Concord NH.
- Full time operation of maintenance business from March 1988 – March 1992
- Full time operation of business from Jan 2009 – June 2012.
- General maintenance and repair services for residential properties.
- Business had broadened its mission to provide varied home maintenance services to both residential and commercial clients.
- Previously certified as a certified Residential Building Analyst & Envelope Professional by the Building Performance Institute (BPI)

MEREDITH LUMBER INC., Meredith NH

Vice President, Sept 1983 – February 1988

- Responsibilities involved general operations and building material sales.
- Accomplishments included automation of accounts receivable function, resolving inventory loss problems and insuring high quality customer service.

EDUCATION

Bentley College, Waltham, MA

Bachelor of Science Degree in Management May 1983

Associates of Science Degree in Accountancy May 1983

VOLUNTEER AND COMMUNITY ORGANIZATIONS

Meredith Rotary Club, Meredith NH (1988 – March 2010)

- Club President 1998 - 1999
- Club Secretary 2003 - 2006
- Assistant Treasurer 2009 – March 2010
- Proposed Club Treasurer 2010 - 2011
- 1995 Meredith Rotary Great Rotary Fishing Derby Chairman. Managed 60 volunteer Rotarians for annual fundraiser event with gross revenues of \$160,000.
- Responsible for computer operations and validation of data input each annual Rotary derby.

Town of Meredith NH

- Town Treasurer, 1993 - 1996

Greater Meredith Program, Meredith NH (a/k/a Main Street Program (1997 – April 2010)

- Served as a founding organizer of local economic development organization.
- Secretary 1998 – 1999 Secretary
- Board President 2002
- Treasurer 2003 – 2008
- Managed organization through difficult financial period in 2002.
- Interim Board President Oct 2009 – April 2010

Meredith Emergency Food Pantry, Meredith NH (At Community Action Office)

- Board member and advocate for program 1995 – January 2009

New Frontier Industries Inc., Milton NH

- Board member 2005 – Sept 2008
- Advocate for \$5.5M non-profit mixed plastics recycling project.
- New Frontier Industries was previously owned by Northeast Resource Recovery Association.

Kidworks Learning Center, Meredith NH

- Board member 2008 – January 2009
- 100 member child care center with annual budget of approx. \$650,000.

COMMUNITY AWARDS

- 1999 Rotary Paul Harris award recipient from Meredith Rotary Club.
- 2007 Meredith Chamber Of Commerce Citizenship of the Year Award for service to community.
- Town of Meredith Community Award Recognition in 2010 Annual Meredith Town Report.

References available upon request

PAMELA JOLIVETTE

EMPLOYMENT HISTORY

ELDER SERVICES DIRECTOR

8/97 — Present

Community Action Program Belknap-Merrimack Counties, Inc.
PO Box 1016, Concord, NH 03302-1016

Director of Elder Service Programs for a 2 county region offering community based resources for older adults. Included are senior meals, both home delivered and community dining; 9 multi-purpose senior centers, a transportation system for seniors and disabled adults, resident services at an 84 unit senior housing facility, ServiceLink Resource Center of Merrimack County, and the Senior Companion Program of New Hampshire. Seniors served exceed 5,000 on an annual basis.

Financial Management of a 2.9 million dollar departmental budget. Diverse local, state and federal revenue sources include Older American Act funds, Title XX, Medicaid, State, County and Town funds, United Way, Client Donations and Private sector funds. Responsibilities include grant applications, contract management, fundraising and financial reporting

Department Personnel consist of 100 full and part-time staff. Over 430 volunteers donate 26,000 hours annually. Professional development initiatives, strategic planning and recognition continue to result in substantial service expansion and minimal staff turnover.

Planning and Development projects include the transition of eight senior nutrition sites into multipurpose senior centers, expansion of a two county senior transit system, development of ServiceLink Resource Center of Merrimack County, created the resident service program and resource center at Horseshoe Pond Place, an independent senior housing facility, raised funding for a volunteer transportation program, established 6 Advisory Councils to support the above programs, obtained local dollars to supplement these initiatives.

Agency representative to home and community based long term care steering committees and advisory boards. Carried our significant work with the NH Legislature to increase funding levels for elder services over a 20 year period.

As President of NH Coalition of Aging Services initiated strategic planning which led to the broadening of our mission, development of a system to track statewide service data and an annual meeting that highlights the Older American Act with guests from Washington DC.

SENIOR COMPANION / SENIOR EMPLOYMENT, PROGRAM DIRECTOR 12/84 — 8/97

Community Action Program Belknap-Merrimack Counties, Inc.
PO Box 1016, Concord, NH 03302-1016

Annual submission of budget and grant applications to Federal and State funding sources Responsible for monitoring budget and completion o annual reports.

Raised on-going local support from \$12,000 to \$95,000 from United Way, County and State Government Obtained foundation dollars for equipment, marketing and funding development activities.

Expanded Senior Companion Project from three to six county area. Special projects involved caregiver support, substance abuse and mental health initiatives Expanded Senior Employment Program to include vocational assessments and employment in private industry.

Supervised project staff who carried out coordination activities for 70 Senior Companies, 60 Senior Employment participants and agreements with 125 agencies.

Expanded statewide Advisory Council to strengthen program initiatives Active committees carried out marketing, fundraising and evaluation functions.

GERIATRIC CASE MANAGER 7/82 — 3/84

Region IV Area Agency
44 Warren Street, Concord, NH 03301

Case Manager for geriatric clients within the developmental service system in Merrimack County. Responsible for completion of individual assessments and obtaining supportive services. Ongoing advocacy and monitoring of activities. Assisted housing department with developing residential options as individuals were moved from institutions to the community.

SUPPORT SERVICES DIRECTOR 6/80 — 7/82

Twin Rivers Counseling Center
Franklin, NH 03235

Coordinator for pilot projects in New Hampshire which provided training and support services for developmentally disabled adults. Implemented program to increase independence in the home, community and work setting.

PROGRAM DIRECTOR 3/76 — 4/79

Lamoille County Mental Health
Morrisville VT

Developed and managed the service delivery for developmentally disabled persons over a four year period within the Community Mental Health clinic in Vermont. Services included case management, day treatment, school consultation, family support and paralegal services to assure client rights.

CURRENT PROFESSIONAL ASSOCIATIONS

New Hampshire Association of Aging Services
Vice-Chair Mid-State Regional Coordinating Council
CONFR, Continuing Education in Fund Raising
New Hampshire Transit Association
Advisory Council for the New Hampshire Aging and Disability Resource Centers
National Associations of Nutrition and Aging Service Providers
National Council on the Aging
Meals-on-Wheels Association of America

EDUCATION AND TRAINING

M.Ed Counseling Psychology
University of New Hampshire, Durham, NH 1997

Post-Graduate Study
Grant Writing, Johnson State College
School of Social Work, University of Connecticut
Social Gerontology & Women's Issues

BA Degree, Psychology
Johnson State College, Johnson, VT 1975



STATE OF NEW HAMPSHIRE
 DEPARTMENT OF HEALTH AND HUMAN SERVICES
 DIVISION OF COMMUNITY BASED CARE SERVICES

BUREAU OF ELDERLY & ADULT SERVICES

Nicholas A. Toumpas
 Commissioner

129 PLEASANT STREET, CONCORD, NH 03301-3857
 603-271-9203 1-800-351-1888

Diane Langley, Director
 Sheri Rockburn, Director

Fax: 603-271-4643 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

May 27, 2014 **G&C Approved**

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

Date 6-18-14
 Item # 107

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Community Based Care Services, Bureau of Elderly and Adult Services to enter into a **sole source** agreement with Community Action Program Belknap-Merrimack Counties, Inc., Concord, New Hampshire, (Vendor #177203) to provide Senior Companion services in an amount not to exceed \$30,000, effective July 1, 2014 or date of Governor and Council approval, whichever is later, through June 30, 2015.

Funds to support this request are anticipated to be available in the following account in State Fiscal Year 2015, with authority to adjust amounts within the price limitation without further approval from the Governor and Executive Council.

05-95-48-481010-90100000 HEALTH AND SOCIAL SERVICES, DEPT. OF HEALTH AND HUMAN SERVICES, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, VOLUNTEER ACTIVITIES (100% General Funds)

Fiscal Year	Class/Object	Class Title	Amounts
2015	102-500731	Contracts for Program Services	\$ 30,000

EXPLANATION

The Senior Companion program is a **sole source** contract because Community Action Program Belknap-Merrimack Counties, Inc. is the only sponsor and fiscal agent for the Senior Companion Program in New Hampshire, primarily funded and regulated by the Federal Corporation for National and Community Service to provide this program. The Corporation for National and Community Service has selected Community Action Program Belknap-Merrimack Counties' application as the only agency in NH to sponsor the Senior Companion program for a three year period; therefore this contract includes an option to renew for up to two years to be exercised by agreement of the parties, availability of funding, and subsequent approval by the Governor and Executive Council. The Bureau of Elderly & Adult Services is required under the Senior Volunteer Grant Program RSA 161-F: 40, within the limits of funds appropriated, to reimburse for covered expenses incurred by the Senior Companion program. The Department has included language in the contract to allow for an amendment limited to Exhibit B to adjust amounts within the budget and within the price limitation, to be made by written agreement of both parties without obtaining approval of Governor and Executive Council.

The purpose of this Requested Action is to purchase Senior Companion services that provide an opportunity for low-income adults over the age of fifty-five (55) to serve as volunteers for the betterment of themselves and their community. The companion volunteers benefit from participation in a rewarding and worthwhile experience and from a small stipend and travel reimbursement, while the homebound elderly and disabled adults benefit from supportive services such as providing assistance with daily living tasks, respite and socialization.

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
May 27, 2014
Page 2 of 2

Should the Governor and Executive Council not authorize this agreement, the Contractor's ability to provide volunteer mileage (low income volunteers receive \$.37 per mile to go to the home of their visatee) and minimal volunteer management support at the coordinator level would be in serious jeopardy.

The purpose of this contract is to provide Senior Companion Program services to improve the quality of life for both companions and visatees. The contractor will conduct surveys of clients, companions and Station Supervisors on the quality of the services to ensure services are being delivered satisfactory or better. Additionally, the contractor will be collecting and reporting data on the number of volunteers in the program, number of volunteer hours served, number of visatees and number of visits, in order for the Department to understand the gaps in service delivery and to be able to have more meaningful discussions about this important service.

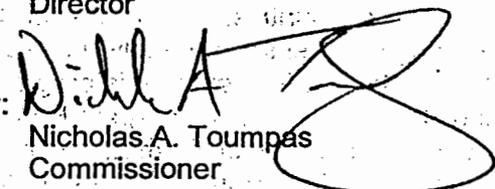
The Senior Companion Program currently has volunteers placed throughout 7 counties in New Hampshire. Additional funding for administrative staff, volunteer coordinator management and number of volunteers would be needed from the state of New Hampshire and the Corporation for National and Community Service to allow for expansion of the program statewide. The federal government funds 77 volunteers for a total of \$213,000 in volunteer stipends at \$2.65 per hour. Volunteer hours were cut due to the federal sequester during the past year.

Geographic area to be served is the following counties: Belknap, Grafton, Hillsborough, Merrimack, Rockingham, Strafford and Sullivan.

Source of Funds for these contracts: 100% State of New Hampshire General Funds.

Respectfully submitted,


Sheri L. Rockburn
Director

Approved by: 
Nicholas A. Toumpas
Commissioner

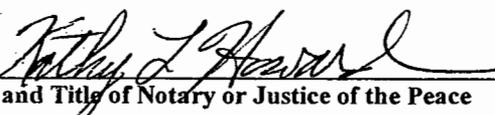
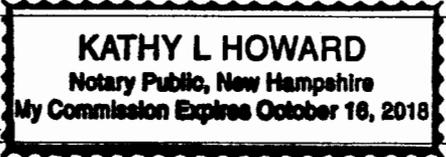
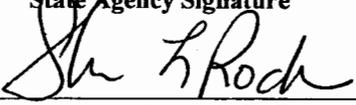
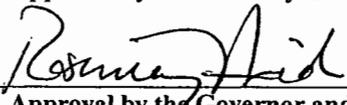
Subject: Senior Companion Services

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name NH Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301	
1.3 Contractor Name Community Action Program Belknap and Merrimack Counties, Inc.		1.4 Contractor Address 2 Industrial Park Drive Concord, NH 03302-1016	
1.5 Contractor Phone Number (603) 225-3295	1.6 Account Number 05-95-48-481010-90100000-102-500731	1.7 Completion Date June 30, 2015	1.8 Price Limitation \$30,000
1.9 Contracting Officer for State Agency Mary Maggioncalda, Administrator		1.10 State Agency Telephone Number 603-271-9096	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Ralph Littlefield, Executive Director	
1.13 Acknowledgement: State of <u>NH</u> County of <u>Merrimack</u> On <u>5/21/14</u> before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace [Seal] 			
1.13.2 Name and Title of Notary or Justice of the Peace Kathy L. Howard, Notary Public			
1.14 State Agency Signature 		1.15 Name and Title of State Agency Signatory Sheri Rockburn Director	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) By:  On: <u>6-2-14</u>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

A-E
5/21/14

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

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

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

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

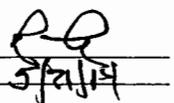
5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

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

7. PERSONNEL.

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

Handwritten signature and date in black ink.

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

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

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

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

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

14. INSURANCE.

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

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

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

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

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

Contractor Initials:

Date:

[Handwritten Signature]
[Handwritten Date: 5/21/14]

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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



Exhibit A

Scope of Services

1. Purpose:

The mission of the Senior Companion Program of New Hampshire is to prevent institutionalization and promote independence for frail elderly and/or disabled adults by providing the opportunity for low-income (200% of poverty or less) adults over the age of 55 to work as volunteers. The homebound elderly and disabled adults benefit from supportive services such as providing assistance with daily living tasks, respite and socialization. The companion volunteers benefit from participation in a rewarding and worthwhile experience and from a small stipend and travel reimbursement.

2. Contract Period:

The commencement date of this contract shall be effective July 1, 2014 or the date of G& C approval, whichever is later. The completion of this contract shall be June 30, 2015.

3. Population:

Low-income (200% of poverty or less) adults over the age of 55 who work as volunteers providing supportive services such as assistance with daily living tasks, respite and socialization to homebound elderly and disabled adults who benefit from these services.

4. Geographic Area to be served:

The Contractor shall provide and ensure delivery of Senior Companion Services in the cities and towns of the counties listed in paragraph 4.1 below. Nothing in this Agreement shall be construed to limit the ability of the Contractor to provide said services to other eligible persons located in a city/town of the counties not listed in paragraph 4.1 when the Department requests the contractor to do so or when the contractor receives approval by the Department:

4.1. Belknap, Merrimack, Grafton, Hillsborough, Rockingham, Strafford and Sullivan Counties.

5. Service requirements

The contractor shall provide Senior Companion Services as follows:

- 5.1. Maintains the qualification of the Senior Companion Program as determined and designated by the Corporation for National & Community Services.
- 5.2. Links low-income seniors referred to as companions to provide regular visits to peers who are socially isolated due to physical or emotional frailties.
 - 5.2.1. The program's goals are to improve the quality of life for both companions and visitees.
 - 5.2.2. The purpose of a companion's visits is to encourage independence of the visitee by providing assistance with daily living tasks, respite and socialization.
 - 5.2.3. Companions are assigned two or more visitees and provide 20 hours of service per week, as assigned by the agency administering the Senior Companion Program.
 - 5.2.4. Companions receive a stipend and participate in educational programs as well as supervisory meetings with program supervisors as defined by the agency administering the Senior Companion Program. There are no fees charged to clients for visits.
 - 5.2.5. The contractor shall comply with the specific program requirements and complete specific program measures and reporting requirements as required by the Corporation.
 - 5.2.6. The contractor shall maintain the designated number of volunteer station agencies specified under the contractor's agreement with the National Corporation.
 - 5.2.7. Identify persons in need of services and provide direct supervision to companions and assigns the placement of companions and ongoing services to visitees.



Exhibit A

5.3. Service Deliverables:

The Contractor will have at least 77 volunteers that will provide at least 80,080 hours of volunteer services to a minimum of 610 adults described in paragraph #3 above.

6. Service Compliance Requirements

The Contractor shall comply with the following requirements as defined by Corporation for National & Community Services' Senior Companion Services Program.

- 6.1. Access to services
- 6.2. Client application/request for services
- 6.3. Client eligibility
- 6.4. Client assessments
- 6.5. Person centered provision of services
- 6.6. Staffing
- 6.7. Grievance and appeals

7. Service Delivery Verification

The following are the performance measure reporting requirements:

- 7.1. Completion of specific program measures and reporting requirements as required by the Corporation.
- 7.2. Designated number of volunteer station agencies specified under the contractor's agreement with the National Corporation are maintained.
- 7.3. Number of visits, individuals being visited, and the number of Senior Companions participating in the program are reported to the Department.
- 7.4. Annual surveys of clients, Companions and Station Supervisors indicate satisfaction with program.

8. Reporting Requirements:

Contractor shall complete quarterly reports which will be a pre-defined electronic form supplied by DHHS. The report must be submitted by the 15th of the month following the quarter end. The data will include, but not be limited to the following:

- Number of volunteers
- Number of volunteer hours
- Number of visitees
- Number of visits

In addition, the Contractor shall complete the Senior Companion Services Form two (2) times per year. This form will be due January 31, 2015 and July 31, 2015. The form will be a pre-defined electronic form supplied by DHHS. The data will include, but not be limited to the following:

- Number of volunteers by city/town
- Number of volunteer hours by city/town
- Number of visitees by city/town

9. E-Studio Electronic Information System

The Contractor shall be required to use BEAS' E-Studio electronic information system. E-Studio is BEAS' primary vehicle for uploading important information concerning time-sensitive announcements, policy releases, administrative rule adoptions, and other critical information. Contractor shall identify all of the key personnel who need to have E-Studio accounts to ensure that information from BEAS can be shared with the necessary agency staff. There is no cost to the contractor for BEAS to create an E-Studio account and no limit on the number of staff an agency identifies to have access to E-Studio. Contractor shall ensure that their E-Studio account(s) are kept current and that BEAS is



Exhibit A

notified when a staff member is no longer working in the program so his/her account can be terminated.

10. Criminal Background and Adult Protective Service Registry Checks

The contractor's staff members or volunteers who will be interacting with or providing hands-on care to individuals receiving services are required to complete a BEAS State Registry check before the staff member or volunteer begins providing services. In addition, all agency staff must undergo a NH Criminal Records Background check.

- 10.1. Contractor shall conduct a New Hampshire criminal background check if a potential applicant for employment or volunteer, funded under this contract, may have client contact.
- 10.2. Contractors which are licensed, certified or funded by the DHHS shall meet the requirements of RSA 161-F: 49, which require the submission of the name of a prospective employee who may have client contact, for review against the State Adult Protective Service Registry.

11. Privacy and Security of Client Information

DHHS is the designated owner of all data and shall approve all access to that data. The Contractor shall not have ownership of State data at any time. The Contractor shall be in compliance with privacy policies established by governmental agencies or by state or federal law. Privacy policy statements may be developed and amended from time to time by the State and will be appropriately displayed on the State portal. The Contractor shall provide sufficient security to protect the State and DHHS data in network, transit, storage and cache. In the event of breach, the contractor shall notify the Department within one day from the date of breach.

12. Culturally and Linguistically Appropriate Standards of Care

The Contractor shall ensure equal access to quality services under this contract by providing culturally and linguistically appropriate services according to the following guidelines:

- Assess the ethnic/cultural needs, resources and assets of their community.
- Promote the knowledge and skills necessary for staff to work effectively with consumers with respect to their culturally and linguistically diverse environment or to those with disabilities.
- When feasible and appropriate, provide clients of minimal English skills with interpretation services.
- Offer clients a forum through which they have the opportunity to provide feedback to the Contractor regarding cultural and linguistic issues that may require a response.
- When feasible and appropriate, identify communication access needs for clients who may be deaf or hard of hearing, and/or have vision or speech impairment and develop an individual communication plan for clients to receive services.

13. Notice of Failure to meet Service Obligations

- 1) In the event that the Contractor for any reason is unable to meet any service obligations prior to the completion date, the Contractor shall give at least a ninety (90) day prior written notice addressed to the Bureau Director, Bureau of Elderly and Adult Services, of such inability to meet service obligations.
- 2) Examples of failure to meet service obligations may include, but are not limited to:
 - a) Reducing hours of operation
 - b) Changing a geographic service area
 - c) Closing or opening a site
- 3) The written notification shall include the following:
 - a) The reasons for the inability to deliver services;
 - b) How service recipients and the community will be impacted if the contractor is unable to provide services
 - c) How service recipients and the community will be notified; and



Exhibit A

- d) The Contractor's plan to transition clients into other services or refer the clients to other agencies.
- 4) The Contractor shall maintain a plan that addresses the present and future needs of clients receiving services in the event that:
 - a) Service(s) are terminated or planned to be terminated prior to the termination date of the contract;
 - b) The contract is terminated or is planned to be terminated prior to the termination date of the contract by the Contractor or the State;
 - c) The Contractor terminates a services or services for any reason;
 - d) The Contractor cannot carry out all or a portion of the services terms or conditions outlined in the contract or sub-contracts.

14. Transition Process

The Contractor shall have a transition process for clients in the event that they maybe transitioned between DHHS contracted providers and shall submit their written transition process to DHHS within thirty days of approval of the Contract Agreement. The process shall ensure

- a) Uninterrupted delivery of services for clients;
- b) A method of notifying clients and/or the community about the transition. A staff member shall be available to address questions about the transition.

15. Compliance with Laws and Regulations

Services and Administration of the program services shall be provided in accordance with the applicable federal and state laws, policies and regulations adopted by the Department of Health and Human Services currently in effect, and as they may be adopted or amended during the contract period.

16. Contract Monitoring

The Contractor shall:

- 16.1.1. Ensure the Department has access sufficient for monitoring of contract compliance requirements as identified in OMB Circular A-133.
- 16.1.2. Ensure the Department is provided with access that includes but is not limited to:
 - a) Data
 - b) Financial records
 - c) Scheduled access to Contractor work sites/locations/work spaces and associated facilities.
 - d) Unannounced access to Contractor work sites/locations/work spaces and associated facilities.
 - e) Scheduled phone access to Contractor principals and staff
 - f) Timely unscheduled phone response by Contractor principals and staff.

17. Financial Integrity Maintenance

- 17.1.1. Financial Reporting Requirements: In addition to the requirement for Contractor to provide annual audited financial statements, the Contractor agrees to provide quarterly to the State, within thirty (30) days from the last day of the quarter, interim Balance Sheet and Profit and Loss Statements for the Contractor to including separate statements for related parties. All statements must be certified by an officer of the reporting entity.
- 17.1.2. Corrective Action and or Termination: If after review of the contractor submitted information, and based on the following risk assessment, the State at its sole discretion, the State may:
 - 1. Require a corrective action plan for identified deficiencies, or
 - 2. Terminate the contract for reasons of risk to continued operation, services, or deliverables as required by the terms of the contract.
- 17.1.3. Absence of Risk Conditional Termination: This section does not negate any rights the State may have relative to the contract.



Exhibit A

17.1.4. Risk Assessment Process:

The State will analyze the financial information provided by Contractor. Such analysis will include calculation of the ratios set forth in Table A. The weighted average of the ratios is used to calculate a risk score as follows:

- Low Risk 70% and Above
- Moderate Risk From 26% to 69%
- High Risk 25% and Below

17.1.5. Weighted Average: The process for the scoring is

1. Calculate the individual ratio for the Contractor
2. Divide Contractor ratio by the benchmark to determine percentage above or below benchmark
3. Multiply Contractor percentage by "Percentage Weight of Risk Score"
4. Add the scores for the ratios as determined for each ratio in Steps 1 to 3.

17.1.6. The State will provide, upon request, the Risk calculations for the Contractor.

Table A - Risk Analysis Assessment Ratios Matrix

Category	Name of Ratio	Description	How it is Calculated	What the Ratio Measures	Benchmark	Percentage of Total Risk Assessment
Liquidity	Current Ratio	This ratio compares the Current Assets with the Current Liabilities.	CURRENT ASSETS / CURRENT LIABILITIES	This ratio measures the Liquidity of an organization. A ratio equal to or higher than the benchmark is considered favorable. The benchmark is expressed as a ratio, and represents 15% of the total risk assessment value.	1.0:1	10.0%
Liquidity	Days Expense in Working Capital	This ratio calculates the number of day's expense that the working capital can support.	(CURRENT ASSETS - CURRENT LIAB) / ((REVENUE - OPERATING INCOME - DEPRECIATION)/365)	This ratio measures the Liquidity of an organization. A ratio equal to or higher than the benchmark is considered favorable. The benchmark is expressed in "number of days" and represents 15% of the total risk assessment value.	30	10.0%

New Hampshire Department of Health and Human Services
Senior Companion Services Program



Exhibit A

Table A - Risk Analysis Assessment Ratios Matrix

Category	Name of Ratio	Description	How it is Calculated	What the Ratio Measures	Benchmark	Percentage of Total Risk Assessment
Liquidity	Days of Revenue In Accounts Receivable	This ratio calculates the number of days of revenue that are in accounts receivable.	(ACCOUNTS RECEIVABLE) / (REVENUE/365)	This ratio measures the performance of the accounts receivable function and the timeliness of revenue collection. A ratio equal to or lower than the benchmark is considered favorable. The benchmark is expressed in days.	30	10.0%
Operating Results	Return on Equity	This ratio is a representation of the increase or decrease in net assets from the prior year.	INCREASE IN NET ASSETS / NET ASSETS	This ratio measures the Operating Results of an organization. A ratio equal to or higher than the benchmark is considered favorable. The benchmark is expressed as a percentage and represents 10% of the total risk assessment value.	5%	10.0%
Operating Results	Operation Income to Revenue	This ratio compares the current year's operating income with the current year's revenue.	OPERATING INCOME / REVENUE	This ratio measures the Operating Results of an organization. A ratio equal to or higher than the benchmark is considered favorable. The benchmark is expressed as a percentage and represents 10% of the total risk assessment value.	3%	10.0%

New Hampshire Department of Health and Human Services
Senior Companion Services Program



Exhibit A

Table A - Risk Analysis Assessment Ratios Matrix

Category	Name of Ratio	Description	How it is Calculated	What the Ratio Measures	Benchmark	Percentage of Total Risk Assessment
Operating Results	Cash Flow % of Revenue	This ratio calculates the company's cash flow as a percentage of revenue.	(INCREASE IN NET ASSETS + DEPRECIATION) / REVENUE	This ratio measures the Operating Results of an organization. A ratio equal to or higher than the benchmark is considered favorable. The benchmark is expressed as a percentage and represents 10% of the total risk assessment value.	2%	10.0%
Leverage	Debt to Equity	This ratio compares total debt to equity.	(TOTAL ASSETS - NET ASSETS)/NET ASSETS	This ratio measures Leverage (Relative Debt Level). A ratio equal to or lower than the benchmark is considered favorable. The benchmark is expressed as a ratio and represents 5% of the total risk assessment value.	0.7:1	5.0%
Leverage	Long Term Debt to Equity	This ratio compares long term debt to equity.	LONG TERM DEBT / NET ASSETS	This ratio measures Leverage (Relative Debt Level). A ratio equal to or lower than the benchmark is considered favorable. The benchmark is expressed as a percentage and represents 5% of the total risk assessment value.	100%	5.0%
Leverage	Debt Ratio	This ratio compares total debt to total assets.	(TOTAL ASSETS - NET ASSETS)/TOTAL ASSETS	This ratio measures Leverage (Relative Debt Level). A ratio equal to or lower than the benchmark is considered favorable. The benchmark is expressed as a percentage and represents 10% of the total risk	50%	10.0%



Exhibit A

Table A - Risk Analysis Assessment Ratios Matrix

Category	Name of Ratio	Description	How it is Calculated	What the Ratio Measures	Benchmark	Percentage of Total Risk Assessment
				assessment value.		
Reserves	Cash Flow to Total Debt	This ratio compares cash flow to total debt.	(OP. SURPLUS + DEPRECIATION) / (TOTAL ASSETS - NET ASSETS)	This ratio measures Reserves. A ratio equal to or lower than the benchmark is considered favorable. The benchmark is expressed as a percentage and represents 10% of the total risk assessment value.	5%	10.0%
Reserves	Days Expense in Available Net Assets	This ratio calculates the number of day's expense that the net assets of the company can support.	NET ASSETS / ((REVENUE - OPERATING INCOME - DEPRECIATION)/365)	This ratio measures Reserves. A ratio equal to or lower than the benchmark is considered favorable. The benchmark is expressed in "number of days" and this represents 10% of the total risk assessment value.	90	10.0%
						100.0%

18. Agreement Elements

The Agreement between the parties shall consist of the following: General Provisions (P-37), Exhibit A Scope of Services, Exhibit B Method and Conditions Precedent to Payment, Exhibit B-1, Exhibit C Special Provisions, Exhibit C-1 Additional Special Provisions, Exhibit D Certification Regarding Drug-Free Workplace, Exhibit E Certification Regarding Lobbying, Exhibit F Certification Regarding Debarment, Suspension and Other Responsibility Matters, Exhibit G Certification Regarding the American's With Disabilities Act Compliance, Exhibit H Certification Regarding Environmental Tobacco Smoke, Exhibit I Health Insurance Portability and Accountability Act Business Associate Agreement, Exhibit J Certification Regarding The Federal Funding Accountability and Transparency Act Compliance. In the event of any conflict or contradiction between or among the Agreement documents, the documents shall control in the above order of precedence.



Method and Conditions Precedent to Payment

1. The State shall pay the Contractor an amount not to exceed the Price Limitation, block 1.8, of the General Provisions (P-37) of this Agreement for the services provided by the Contractor pursuant to Exhibit A, Scope of Services and for the period beginning July 1, 2014 or the date of G&C approval, whichever is later. The completion date of this contract shall be June 30, 2015, block 1.7 of the P-37.
2. Payment for contracted services will be made on a line item actual cost reimbursement for allowable expenses based on the budget identified as Exhibit B-1. Allowable costs and expenses shall be determined by DHHS in accordance with applicable state and federal laws and regulations.
3. The funding under this contract is 100% NH State General Funds.
4. Notwithstanding paragraph 18 of the P-37, an amendment limited to Exhibit B-1 to adjust amounts within the budget and within the price limitation, can be made by written agreement of both parties and may be made without obtaining approval of Governor and Executive Council.
5. The Contractor shall comply with the necessary steps established by the Department for making payments to vendors using Electronic Funds Transfer (EFT).
6. The DHHS may require certain payments returned to the State of New Hampshire if: 1) the final reconciliation of the payments made by BEAS under this agreement show that the payments exceeded the actual units served; 2) services are not being provided in accordance with the requirements and scope of services in Exhibit A; and 3) Should BEAS choose to execute the right to terminate the contract agreement as stated in Exhibit C-1 Additional Special Provisions.
7. Review of the State Disallowance of Costs: At any time during the performance of the Services, and upon receipt of required reports, or Contractor Site Review Reports, the State may review costs incurred by the Contractor and all payments made to date. Upon such review the State shall disallow any costs incurred that are not determined to be allowable or are determined to be served to ineligible clients and shall, by written notice specifying the disallowed costs, inform the Contractor of any such disallowance. If the State disallows costs for which payment has not yet been made, it shall refuse to pay such costs.
8. Invoice Submission:
 - 8.1. Senior Companion Program Invoices
The Contractor shall complete and submit a signed SENIOR COMPANION INVOICE for actual services during the month specified. The SENIOR COMPANION INVOICE is the Bureau of Elderly and Adult Services generated invoice provided to the contractor by the NH Department of Health and Human Services, Financial Management Unit.
Invoices shall be sent to:
Financial Management
DHHS Bureau of Elderly and Adult Services
129 Pleasant St, Brown Building
Concord NH 03301

DR
6/24/14



Exhibit B

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- 8.2. Contractor will have forty-five (45) days from the end of the contract period to submit final invoices to the Department for payment. Any adjustments made to a prior invoice, during these forty-five (45) days, will need to be accompanied by supporting documentation.
 - 8.3. The Contractor shall submit to DHHS the subcontractor's budget for review and approval. The Contractor shall submit to DHHS copies of their subcontractor's invoices for actual costs that support the requests for reimbursement, upon DHHS request.

R. G.
6/11/19

Exhibit B-1
July 1, 2014 - June 30, 2015

BUDGET FORM

New Hampshire Department of Health and Human Services
COMPLETE ONE BUDGET FORM FOR EACH BUDGET PERIOD

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

Budget Request for: Senior Companion Program
 (Name of RFP)

Budget Period: July 1, 2014 thru June 30, 2015

Line Item	Proposed Amount	Current Year Budget	Change
1. Total Salary/Wages	\$ 11,357.00	\$ -	\$ 11,357.00
2. Employee Benefits	\$ 2,654.00	\$ -	\$ 2,654.00
3. Consultants	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -
Office	\$ -	\$ -	\$ -
6. Travel	\$ -	\$ -	\$ -
7. Occupancy	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -
Volunteer Travel	\$ 15,989.00	\$ -	\$ 15,989.00
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
TOTAL	\$ 30,000.00	\$ -	\$ 30,000.00

Indirect As A Percent of Direct

0.0%



SPECIAL PROVISIONS

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

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



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

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

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

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New Hampshire Department of Health and Human Services
Exhibit C



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

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

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subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.

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

- 16.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
- 16.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
- 16.3. Monitor the subcontractor's performance on an ongoing basis
- 16.4. Provide to DHHS an annual schedule identifying all subcontractors, delegated functions and responsibilities, and when the subcontractor's performance will be reviewed
- 16.5. DHHS shall, at its discretion, review and approve all subcontracts.

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

DEFINITIONS

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

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

DEPARTMENT: NH Department of Health and Human Services.

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

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

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

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

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

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



Exhibit C-1

REVISIONS TO GENERAL PROVISIONS

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
 4. **CONDITIONAL NATURE OF AGREEMENT.**

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

2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language:
 - 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
 - 10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
 - 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
 - 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
 - 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.

3. **Contract Extension:** The Department reserves the right to extend the completion date of the contract for up to two years to be exercised by mutual agreements by the parties, upon availability of funding, acceptable performance of the Statement of Work, and subsequent approval by the Governor and Executive Council.

4. **CONTRACTOR EMPLOYEE WHISTLEBLOWER RIGHTS AND REQUIREMENT TO INFORM EMPLOYEES OF WHISTLEBLOWER RIGHTS:**
 - 4.1 This contract and employees working on this contract will be subject to the whistleblower rights and remedies in the pilot program on Contractor employee whistleblower protections established at 41 U.S.C. 4712 by section 828 of the National Defense Authorization Act for Fiscal Year 2013 (Pub. L.112-239) and FAR 3.908.



Exhibit C-1

- 4.2 The Contractor shall inform its employees in writing, in the predominant language of the workforce, of employee whistleblower rights and protections under 41 U.S.C. 4712, as described in section 3.908 of the Federal Acquisition Regulation.
- 4.3 The Contractor shall insert the substance of this clause, including this paragraph (4.3), in all subcontracts over the simplified acquisition threshold.
5. Subparagraph 14.1.1 of the General Provisions of this contract is deleted and the following subparagraph is added:
- 14.1.1 comprehensive general liability against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$1,000,000 per occurrence and excess/umbrella liability coverage in the amount of \$5,000,000 per occurrence; and



**CERTIFICATION REGARDING
THE AMERICANS WITH DISABILITIES ACT COMPLIANCE**

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

1. By signing and submitting this proposal (contract) the Contractor agrees to make reasonable efforts to comply with all applicable provisions of the Americans with Disabilities Act of 1990.

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

May 21, 2014
Date


Name: Ralph Littlefield
Title: Executive Director