

131 MLC



Frank Edelblut
Commissioner

Christine Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
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October 13, 2023

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

REQUESTED ACTION

Authorize the Department of Education, Bureau of Vocational Rehabilitation (VR) to enter into a **retroactive** contract with Granite State Independent Living (GSIL), of Concord, NH (Vendor Code 155330), in an amount not to exceed \$538,282.27, to provide Independent Living (IL), Part B services, effective upon Governor and Council approval for the period of October 1, 2023, through September 30, 2027. 100% Federal Funds.

Funds to support this request are available in the account titled Independent Svcs Part B-Federal in FY2024, FY2025, and are anticipated to be available in FY2026, FY2027 and FY2028, upon the availability and continued appropriation of funds in the future operating budget with the ability to adjust encumbrances between State Fiscal years through the Budget Office, without further Governor and Council approval, if needed and justified.

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102-500731	FY2024	FY 2025	FY2026	FY2027	FY2028
Contracts for Program Services	\$100,927.92	\$134,570.57	\$134,570.57	\$134,570.57	\$33,642.64

EXPLANATION

This contract is **retroactive** because during the request for proposal posting period the incorrect P37 contract form was inadvertently posted. Consequently, this extended the necessary timeframe for completing all aspects of the contract process. This contract being retroactive will allow the vendors to not incur delays in providing critical services to individuals with disabilities. The New Hampshire Department of Education receives an annual grant of \$338,117 from the United States Department of Health and Human Services, Administration of Community Living, and Independent Living Administration. The grant under Title VI, Part B of the Rehabilitation Act, as amended, enables the state to provide independent living services to individuals with significant disabilities so they can become more independent in their homes and communities. The Department provides services through contracts with nonprofit organizations which are directed and managed primarily by persons with significant disabilities. The services provide under the contract are available statewide. Services include information and referral, peer advocacy, accessible van transportation, care coordination, vehicle modification program and independent living skills training.

His Excellency, Governor Christopher T. Sununu
and the Honorable Executive Council
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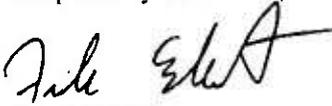
Granite State Independent Living has a governing board that is controlled by persons with disabilities and provides the core independent living services as the only Center for Independent Living in the state. The purpose of GSIL is to promote life with independence for people with disabilities who reside in the state, which makes them uniquely suited to provide services to persons with disabilities. Services to be provided by GSIL include: transportation program, access modification program, Independent Living Services Coordination and Transition.

A Request for Proposals (RFP) was advertised on the Department of Education website on 7/14/23 with a deadline for proposals of 8/11/23. There were four (4) proposals submitted to the Request for Proposals "Independent Living, Part B" in response to the notice.

A review committee consisting of the Vocational Rehabilitation Director, Deputy Commissioner for Blind Services, a Regional Leader and Field Service Administrator. The team reviewed the four (4) proposals received by the deadline; four (4) proposals were chosen based on the review and score of the information (Attachment A). The team recommended funding all four (4) proposals. Each contract will be submitted as it is completed.

The outcome VR would like to achieve with this contract is to have independent living services provided statewide so more individuals with significant disabilities can maintain residence in their chosen locations within their communities.

Respectfully Submitted,



Frank Edelblut
Commissioner of Education

Attachment A
Bid Summary Scoring Sheet

Name of Bidders	Bid/Proposal Amount
Granite State Independent Living	\$880,888.00
Brain Injury Association of New Hampshire	\$617,210.00
NH Association of the Blind	\$393,541.00
Northeast Deaf and Hard of Hearing	\$439,003.80

Name of Reviewers	Title
Lisa H	Vocational Rehabilitation Director
Lisa B	Vocational Rehabilitation Regional Leader
Beth D	Field Services Administrator
Scott V	Deputy Commissioner for Services for the Blind and Vision Impaired

Name of Bidders	Overall Score
Granite State Independent Living	92.25
Brain Injury Association of New Hampshire	89.50
NH Association for the Blind	80.75
Northeast Deaf and Hard of Hearing	80.50

Proposal Criteria in the-RFP	Weight of Criteria
Approach	15
Project Summary	20
Resource Leveraging	15
Organizational Capabilities	25
Budget Proposal	25
Total	100

Name of Bidder	Approach	Project Summary	Resource Leveraging	Organizational Capabilities	Budget Proposal	Overall Score
Granite State Independent Living	15	20	14.5	21.75	21	92.25
Brain Injury Association of New Hampshire	14.75	17	15	21.25	21.5	89.50
NH Association of the Blind	12.25	12.75	11	20.75	24	80.75
Northeast Deaf and Hard of Hearing	12.25	15.75	11	20.25	21.25	80.50

Review Process

Scoring review occurred on Tuesday August 15, 2023, and was held via zoom meeting. The proposal review panel recommended all bidders for funding.

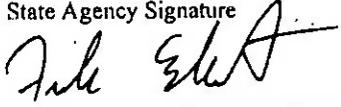
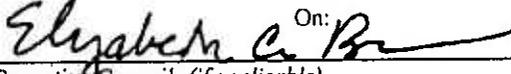
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Education (NHED)		1.2 State Agency Address 25 Hall Street Concord, NH 03301	
1.3 Contractor Name Granite State Independent Living		1.4 Contractor Address 21 Chenell Drive Concord, NH 03301	
1.5 Contractor Phone Number 603-228-9680	1.6 Account Unit and Class See Exhibit C	1.7 Completion Date 9/30/27	1.8 Price Limitation \$538,282.27
1.9 Contracting Officer for State Agency Lisa Hinson-Hatz		1.10 State Agency Telephone Number 603-419-0086	
1.11 Contractor Signature  Date: 10/16/23		1.12 Name and Title of Contractor Signatory Deborah Ritcey, Chief Executive Officer	
1.13 State Agency Signature  Date: 10/23/2023		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: Elizabeth Brown (Attorney)  On: _____ 10/23/2023			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 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. 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 by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 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. 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.

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 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to 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 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

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) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar 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. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any 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.** A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. 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.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. **THIRD PARTIES.** This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. **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.

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

24. **FURTHER ASSURANCES.** The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. **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.

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

**EXHIBIT A
SPECIAL PROVISIONS**

Additional Exhibits D-G.

Federal Certification 2 CFR 200.415

Required certifications include: (a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows:

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

All the terms and conditions applicable for the use of federal funds, as outlined in the Office of Management and Budget (OMB) Uniform Grant Guidance, shall be applied by the contractor to any contract activities and expenses, and may be amended from time to time.

EXHIBIT B

SCOPE OF SERVICES

The Contractor, Granite State Independent Living (GSIL) shall provide independent living (IL) services based on the federal regulation 45 CFR Part 1329 per the Workforce Innovation Opportunity Act (WIOA), upon Governor and Council approval for the period of October 1, 2023 through September 30, 2027.

The scope of the work for GSIL shall include the contractor identifying individuals who may be eligible for services, develop documentation in support of their eligibility and complete a plan to utilize appropriate and necessary independent living (IL) "core" or traditional services.

According to the Administration on Community Living and Definitions in 45 CFR 1329.4 "Independent Living Core services or Center for Independent Living mean (ILS or CIL), for purposes of services that are supported under ILS or CIL programs:

- 1) Information and referral services;
- 2) Independent Living skills training;
- 3) Peer counseling, including cross-disability peer counseling;
- 4) Individual and systems advocacy;
- 5) Services that:
 - i. Facilitate the transition of individuals with significant disabilities from nursing homes and other institutions to home and community-based residences, with the requisite supports and services."
 - ii. "Provide assistance to individuals with significant disabilities who are at risk of entering institutions so that the individual may remain in the community."
 - iii. Facilitate the transition of youth who are individual's with significant disabilities, who were eligible for individualized education programs under IDEA.

Granite State Independent Living shall:

1. Employ personnel who are specialists for the development and provision of independent living services in accordance with 45 CFR 1329.
2. Provide information about IL services make referrals to other programs for individuals with significant disabilities as required under 45 CFR 1329.
3. Obtain medical, psychological, psychiatric, educational, vocational, social and financial information necessary to support eligibility for services.
4. Assist applicants in completion of any necessary forms and will develop an Independent Living Plan (ILP) prior to service provision.
5. Coordinate services with other state and local programs to avoid duplication of services.
6. Develop and maintain a consumer service record for each IL program customer. Documentation shall include eligibility decisions signed and dated by the Service Coordinator, services requested by the customer, the ILP, the services actually provided and goals achieved by the customer as a result of the IL services.
7. Apply for and document in the customer case record specific comparable benefits sought and obtained, prior to billing the Department of Education, Division of Workforce Innovation, Independent Living Program.
8. Identify the service (s) to be received, the approximate cost and duration, the provider, the goal of the program, the intermediate objectives and a review of each objective at specified points.

*Contract between Granite State Independent Living
and the New Hampshire Department of Education*

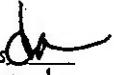
Contractor Initials 
Date 10/16/23

EXHIBIT B CONTINUED

9. Assist the customer in the completion of a financial needs test per 12 month period which begins on the date of eligibility, for a service or combination of services. Services provided will be contingent upon financial need.
10. If a service has been denied to a customer, that decision, along with rationale should be provided to the customer and appeal rights provided.
11. Maintain contact with customers and services providers to ensure that services are being delivered in a timely and appropriate manner. Contacts will be documented in the customer service record.
12. Coordinate service delivery between service providers and eligible customers to ensure timely and appropriate services until each customers program is determined to be inactive or closed.
13. Provide quarterly reports indicating customers served and total number of hours provided. At the end of the contract period a final report shall incorporate total number of consumers served, services provided under each service category of the contract.
14. Produce the Title VI, Part B 704 annual performance report as required by 45 CFR 1329.
15. All services provided are available statewide.

DELIVERABLES AND TIMELINE

A. Independent Living Core Services

1. Information and referral (I&R) services: At GSIL, this core service is provided by all employees but particularly through the provision of individualized services by IL Services Coordinators and Lead Transition Specialists. I&R services are provided on an individualized basis to meet the specific needs of the consumer.
2. Independent living skills training: As above, this core service is provided on an individualized basis by IL Services Coordinators and Lead Transition Specialists. These professionals provide coaching for goal setting and achievement through individual Independent Living Plans.
3. Peer counseling, including cross-disability peer counseling: GSIL's staff and Board are comprised of a minimum of 50% individuals with disabilities, which allows staff to provide peer counseling and understanding on a level not possible for people with different life experiences. For example, an IL Services Coordinator who uses a wheelchair provides peer interactions as well as acting as a role model for successful integration in employment and community engagement.
4. Individual and systems advocacy: In addition to GSIL's active systems advocacy in which consumers receive training on successful advocacy on a systems level, GSIL staff works with consumers on an individual basis to assist them with enhancing self-advocacy skills. IL Services Coordinators, Lead Transition Specialists, and Long-Term Support and Nurse Coordinators work with consumers on how to identify and successfully express their needs through modeling, role-playing and encouragement. This is customized based upon individual experiences and the situation at hand.
5. Transition services that:
 - a. Facilitate the transition of individuals with significant disabilities from nursing homes and other institutions to home and community-based residences, with the requisite supports and services: At GSIL, this includes Access Modification projects to allow individuals safety and independence, Transportation for vital community access, Independent Living Services Coordination for skills training, as well as Home and Personal Care Services, all of which support individuals to successfully transition and sustain that transition into the community.

*Contract between Granite State Independent Living
and the New Hampshire Department of Education*

EXHIBIT B CONTINUED

b. Aid individuals with significant disabilities who are at risk of entering an institution so that the individuals may remain in the community: At GSIL, this includes Access Modification projects to allow individuals safe home accessibility, Transportation for vital community access, IL Services Coordination to allow successful and sustained transition, as well as Home and Personal Care Services. Without these vital services, individuals would not be able to remain in the community.

c. Facilitate the transition of youth who are individuals with significant disabilities, who were eligible for individual education plans: At GSIL, this is provided through the Inspiring Mastry of Postsecondary Achievement in College (IMPACCT) and Earn & Learn programs, as well as through IL Services Coordination, Job Placement, Work Incentives, and Benefits Counseling. Youth receive group and individualized supports to enhance their skills and success with reaching their goals, particularly related to Employment, Education, Self- Advocacy, and Independent Living Skills.

B. Transportation Program

Provide consumers who are financially eligible with trips that cannot be provided by another provider to improve the quality of life for consumers to participate in daily life activities with independence.

C. Access Modification Program

Complete home and vehicle modifications, assistive technology, and/or durable medical equipment projects. The focus of this program is on home and community access, education, and employment.

D. Independent Living Services Coordination and Transition

Support consumers with Independent Living Services Coordination. These services allow individuals to reach their highest level of independence within their home and community. The goals that consumers set are important to independence in community access, education, and employment.

Assist consumers in securing necessary comparable benefits for access modification projects. Assist consumers in securing alternate transportation to increase options and independence.

Support transition-age students in identifying Independent Living skills and plans to increase their independence. Transition services also assist individuals transitioning from nursing or other facilities into the community with services which allow successful and sustained transition.

EXHIBIT B CONTINUED

E. Program Evaluation

The Contractor shall conduct bi-annual customer satisfaction surveys as documentation of quality assurance and program evaluation. The survey will document the individual's satisfaction with the services provided, measuring the extent to which the services received improved the consumer's ability to live independently. Results shall be sent to the Department of Education bi-annually.

F. Reporting

- Summary reports will be provided to the Department on a quarterly basis. This report will include a quarterly itemized expenditure report and budget reconciliation report.
- All Part B funds must be tracked separately, as well as services that were provided by the resources. Monthly reports will include type of service being provided; staff providing the service, date of the service, hours of the service and consumers receiving the service. The first report and invoice will be due on the 15th of the month following Governor and Council approval, thereafter.
- Program site visits can be conducted with a two-week notice, indicating the information that will be reviewed, including a comprehensive financial review.

EXHIBIT C

BUDGET

	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Salary & Wages	\$30,185.00	\$40,247.00	\$40,247.00	\$40,247.00	\$10,062.00	\$160,988.00
Fringe Benefits	\$9,055.92	\$12,073.57	\$12,073.57	\$12,073.57	\$3,017.64	\$48,294.27
Partner and Vendor Services (Transportation and Access Modification)	\$55,125.00	\$73,500.00	\$73,500.00	\$73,500.00	\$18,375.00	\$294,000.00
Transportation Reimbursement Services	\$6,562.00	\$8,750.00	\$8,750.00	\$8,750.00	\$2,188.00	\$35,000.00
Total	\$100,927.92	\$134,570.57	\$134,570.57	\$134,570.57	\$33,642.64	\$538,282.27

Limitation on Price: Upon mutual agreement between the state contracting officer and the contractor, line items in this budget may be adjusted one to another, but in no case shall the total budget exceed \$538,282.27

Funding Source: Funds to support this request are available in the account titled Independent Svcs Part B-Federal in FY2024, FY2025, and are anticipated to be available in FY2026, FY2027 and FY2028, upon the availability and continued appropriation of funds in the future operating budget with the ability to adjust encumbrances between State Fiscal years through the Budget Office, without further Governor and Council approval, if needed and justified.

06-56-56-565010-25420000-

102-500731	FY2024	FY 2025	FY2026	FY2027	FY2028
Contracts for Program Services	\$100,927.92	\$134,570.57	\$134,570.57	\$134,570.57	\$33,642.64

Method of Payment: Payment will be made upon the submittal of monthly invoices that are received by the 15th day of the following month and is supported by a summary of activities/completed deliverables that have taken place in accordance with the terms of the contract, along with a detailed listing of expenses incurred. If otherwise correct and acceptable, payment will be made for 100% of the expenditures listed. A final invoice is due within 30 days of the end of this contract. Invoices and receipts shall be submitted electronically to:

Bill Gaffney
William.G.Gaffney@doe.nh.gov
 Cc: Susan.S.Roma@doe.nh.gov

Contract between Granite State Independent Living
 and the New Hampshire Department of Education

Contractor Initials dg
 Date 10/19/23

EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC § 1001 and § 1020.

Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Contractor Initials

Date

OK
1/16/23

Exhibit E

Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
 2. Does not have a proposed debarment pending;
 3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
 4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Contractor Initials

du

Date

10/16/23

Exhibit F

Anti-Lobbying

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

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/stllin.pdf>).
- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials

Date

dr
10/14/23

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality

Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

Ownership of Intellectual Property

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials

Date

de
10/14/23



Granite State Independent Living

Resolutions of the Board of Directors

Whereas: Granite State Independent Living, (herein after GSIL,) is interested in obtaining funds through contracts, grants or other means to promote its mission of supporting persons with disabilities obtain independent living services, and

Whereas: The State of New Hampshire, Department of Education; has made available Title VII Part B funds through a request for proposal (RFP) process funds for such independent living purposes, and

Whereas: GSIL submitted an application and such application was approved by the New Hampshire Department of Education, and

Whereas: the New Hampshire Department of Education: Vocational Rehabilitation seeks to enter into a contract for \$538,280.00 with GSIL for such services identified in the approved application.

Now therefore be it RESOLVED: The Board of Directors of GSIL accepts such funds and enters into a contract with the Department of Education: Vocational Rehabilitation effective upon Governor and Council approval.

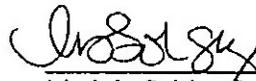
Be it further RESOLVED: Deborah Ritcey, as President and Chief Executive Officer, is hereby authorized on behalf of Granite State Independent Living, to enter into said contracts with the State and to execute any and all documents, agreements, and other instruments, and any amendments, revisions, or modifications thereto, as may be deemed necessary, desirable or appropriate.

The foregoing resolutions have not been revoked, annulled, or amended in any manner whatsoever, and remain in full force and effect as of the date hereof, and the following person has been duly elected and now occupies the office indicated below.

Certificate of Vote

The undersigned, being the Secretary of Granite State Independent Living., a New Hampshire voluntary corporation ("Corporation"), does hereby certify that the Board of Directors of the Corporation did approve the resolutions set forth above, at a duly called vote of said Board of Directors held on September 28, 2023.

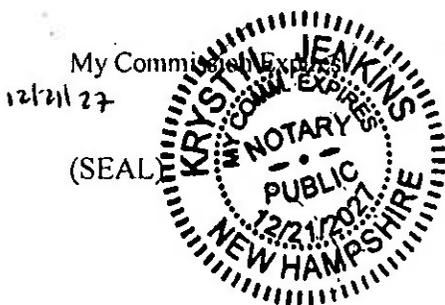
DATED: 10/5/23



Lisabritt Solsky, Secretary



Notary Public





Granite State Independent Living

Certificate of Authority

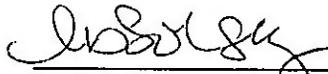
I, Lisabritt Solsky, Secretary of Granite State Independent Living do hereby certify that:

1. I am duly elected Secretary of Granite State Independent Living, a State of New Hampshire Corporation;
2. I maintain and have custody and am familiar with the Seal and minute books of the Corporation;
3. I am duly authorized to issue certificates with respect to the contents of such books;
4. The following are true, accurate and complete copies of the resolution duly adopted by the Board of Directors at a vote, duly held on September 28, 2023, which meeting was duly held in accordance with the State of New Hampshire law and the by-laws of the Corporation;
5. The foregoing resolutions have not been amended or revoked and remain in full force and effect as of the date hereof; and:
6. The following person(s) have been duly elected to and now occupy the office (s) indicated below:

Lorna Greer, Chair
 Larry Smukler, 1st Vice Chair
 Eric Schlepforst, Treasurer
 Lisabritt Solsky, Secretary

IN WITNESS WHEREOF, I have hereunto set my hand as the Secretary of the Corporation this

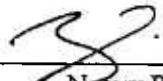
October 5 2023


 Lisabritt Solsky, Secretary

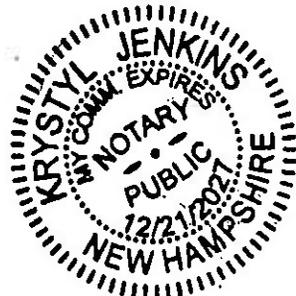
State of New Hampshire, County of Merrimack.

The foregoing instrument was acknowledged before me this 5th day of October, 2023, before me, Kristy Atkins the undersigned Officer, personally appeared Lisabritt Solsky who acknowledged herself to be the Secretary of Granite State Independent Living, a Corporation, and that she, as such Secretary being authorized to do so, executed the foregoing instrument for the purposes therein contained, by signing the name of the Corporation by herself as secretary.

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


 Notary Public

SEAL:



My Commission Expires: 12/21/27

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that GRANITE STATE INDEPENDENT LIVING is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on January 29, 1980. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63257

Certificate Number: 0006195416



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 4th day of April A.D. 2023.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
2/17/2023

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

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

PRODUCER USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	CONTACT NAME: Brenda Buck CPCU, CIC, CPIW	
	PHONE (A/C, No, Ext): 855 874-0123	FAX (A/C, No):
E-MAIL ADDRESS: brenda.buck@usi.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Philadelphia Indemnity Insurance Co.		18058
INSURER B: Granite State Healthcare & Human Svc WC		NONAIC
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

INSURED
 Granite State Independent Living
 21 Chenell Drive
 Concord, NH 03301

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:				02/01/2023	02/01/2024	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COM/PROP AGG \$3,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY				02/01/2023	02/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$10K				02/01/2023	02/01/2024	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input checked="" type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A		01/01/2023	01/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
A	Professional Liability				02/01/2023	02/01/2024	\$1,000,000 Ea. Incident \$3,000,000 Aggregate

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Additional Insured Status is Provided When Required By Contract with respect to the Commercial General Liability

Evidence of Insurance

CERTIFICATE HOLDER Nhed 25 Hall Street Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 



Concord Main Office
21 Chenell Drive
Concord, NH 03301
603.228.9680
800.826.3700
603.225.3304 (fax)
www.gsil.org

Mission Statement

Granite State Independent Living (GSIL) is a statewide nonprofit organization whose mission is to promote quality of life with independence for people with disabilities through advocacy, information, education, support and transition services.

Financial Statements

GRANITE STATE INDEPENDENT LIVING

**FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020
AND
INDEPENDENT AUDITORS' REPORT AND REPORTS
ON COMPLIANCE AND INTERNAL CONTROL**

GRANITE STATE INDEPENDENT LIVING
FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Granite State Independent Living

We have audited the accompanying financial statements of Granite State Independent Living (a New Hampshire nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statement of activities and statement of functional expenses for the year then ended, and the statement of cash flows for the years ended September 30, 2021 and 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the 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 Granite State Independent Living as of September 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Granite State Independent Living's financial statements as of September 30, 2020, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 31, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was 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 December 23, 2022 on our consideration of Granite State Independent Living'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 Granite State Independent Living's internal control over financial reporting and compliance.

Leone McDonnell & Roberts Professional Association

Dover, New Hampshire
December 23, 2022

GRANITE STATE INDEPENDENT LIVING
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2021
(WITH COMPARATIVE TOTALS AS OF SEPTEMBER 30, 2020)

	2021			2020 <u>TOTAL</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>TOTAL</u>	
CURRENT ASSETS				
Cash and cash equivalents	\$ 2,786,289	\$ 30,912	\$ 2,817,201	\$ 4,692,672
Restricted cash	34,151	-	34,151	6,386
Accounts receivable, net	3,876,814	-	3,876,814	1,702,466
Prepaid expenses	74,666	-	74,666	126,556
Total current assets	6,771,920	30,912	6,802,832	6,528,080
NONCURRENT ASSETS				
Investments	969,783	197,787	1,167,570	1,025,315
Property and equipment, net	705,716	-	705,716	965,867
Total noncurrent assets	1,675,499	197,787	1,873,286	1,991,182
TOTAL ASSETS	\$ 8,447,419	\$ 228,699	\$ 8,676,118	\$ 8,519,262

<u>LIABILITIES AND NET ASSETS</u>				
CURRENT LIABILITIES				
Accounts payable	\$ 114,291	\$ -	\$ 114,291	\$ 285,541
Accrued payroll and related liabilities	470,383	-	470,383	953,137
Accrued expenses	47,743	-	47,743	206,116
Deferred revenue	298,018	-	298,018	317,409
Contracts payable	-	-	-	7,288
Total liabilities	930,435	-	930,435	1,769,491
NET ASSETS				
Without donor restrictions	7,516,984	-	7,516,984	6,518,342
With donor restrictions:				
Time and purpose restricted	-	30,912	30,912	34,942
Perpetual endowment	-	197,787	197,787	196,487
Total net assets	7,516,984	228,699	7,745,683	6,749,771
TOTAL LIABILITIES AND NET ASSETS	\$ 8,447,419	\$ 228,699	\$ 8,676,118	\$ 8,519,262

See Notes to Financial Statements

GRANITE STATE INDEPENDENT LIVING

**STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2020)**

	2021			2020
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE AND SUPPORT				
Grants	\$ 3,734,305	\$ 3,463	\$ 3,737,768	\$ 4,217,915
Public support	110,902	1,300	112,202	80,917
Special events, net	62,574	-	62,574	56,388
Program fees, net	14,604,940	-	14,604,940	15,056,022
Interest, net	621	-	621	5,229
Miscellaneous	22,465	-	22,465	4,239
Gain (loss) on sale of property	(28,241)	-	(28,241)	17,200
Investment income, net	135,625	-	135,625	43,713
Net assets released from restrictions	7,493	(7,493)	-	-
	18,650,684	(2,730)	18,647,954	19,481,623
Total revenue and support				
EXPENSES				
Program Services				
Long-term care	12,239,587	-	12,239,587	12,301,043
Community Economic Development	3,076,837	-	3,076,837	3,178,096
REM	100,866	-	100,866	-
	15,417,290	-	15,417,290	15,479,139
Total program services				
Supporting Services				
General and Administrative	1,933,521	-	1,933,521	3,184,563
Fundraising	301,231	-	301,231	105,176
	2,234,752	-	2,234,752	3,289,739
Total supporting services				
Total expenses	17,652,042	-	17,652,042	18,768,878
CHANGE IN NET ASSETS	998,642	(2,730)	995,912	712,745
NET ASSETS, BEGINNING OF YEAR	6,518,342	231,429	6,749,771	6,037,026
NET ASSETS, END OF YEAR	\$ 7,516,984	\$ 228,699	\$ 7,745,683	\$ 6,749,771

See Notes to Financial Statements

GRANITE STATE INDEPENDENT LIVING
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2020)

	Program Service			Supporting Services			2021 Total	2020 Total	
	Long-Term Care	Community Economic Development	REM	Total Program Services	General and Administrative	Fundraising			Total Supporting Services
Personnel expenses:									
Salaries and wages	\$ 9,942,065	\$ 1,678,735	\$ 53,333	\$ 11,675,133	\$ 922,093	\$ 177,927	\$ 1,100,020	\$ 12,775,153	\$ 13,573,902
Employee benefits	1,217,469	372,654	7,467	1,597,590	224,600	11,300	235,900	1,833,490	2,041,948
Payroll taxes	763,033	124,284	4,267	891,584	115,603	13,866	129,469	1,021,053	1,072,443
Grants	3,837	381,780	11,100	396,517	-	-	-	396,517	387,494
Building occupancy	83,482	208,743	16,443	308,668	66,420	434	66,854	375,522	394,821
Information technology	29,170	37,408	145	66,723	118,056	240	119,196	185,919	239,982
Professional fees	20,038	3,442	230	23,710	149,717	1,800	151,517	175,227	135,192
Depreciation	38,216	95,560	-	133,776	37,934	199	38,133	171,909	219,819
Miscellaneous	24,729	44,659	1,156	70,544	50,191	4,718	54,909	125,453	97,294
Advertising	28,554	15,956	666	45,176	13,828	67,154	80,782	123,958	53,295
Insurance	-	23,288	-	23,288	68,670	-	68,670	91,936	88,857
Office, printing, postage, and supplies	35,518	10,640	3,174	49,332	27,160	12,139	39,299	89,831	116,745
Travel	50,472	32,390	-	82,862	1,889	144	2,033	84,695	118,739
Telephone	124	2,574	1,047	3,745	69,179	-	69,179	72,924	82,571
Transportation	1,126	38,189	1,700	40,997	808	-	808	41,805	45,434
Equipment lease and maintenance	448	44	-	492	35,872	-	35,872	36,384	49,551
Consultants	-	10	-	10	18,589	1,500	20,089	20,079	3,550
Dues and subscriptions	3,025	3,116	135	6,276	4,427	4,814	9,241	15,517	17,872
Professional development	474	1,475	-	1,949	4,849	2,960	7,809	9,758	19,603
Meetings and events	5	143	3	151	223	1,960	2,183	2,334	2,617
Board of directors	-	-	-	-	2,067	-	2,067	2,067	4,260
Interpreter	-	298	-	298	658	-	658	954	2,257
Meals and entertainment	-	493	-	493	208	76	284	777	771
Total functional expenses 2021	\$ 12,239,587	\$ 3,076,837	\$ 100,886	\$ 15,417,290	\$ 1,933,521	\$ 301,231	\$ 2,234,752	\$ 17,652,042	
Total functional expenses 2020	\$ 12,301,043	\$ 3,178,096	\$ -	\$ 15,479,139	\$ 3,184,563	\$ 105,176	\$ 3,289,739		\$ 18,769,879

See Notes to Financial Statements

GRANITE STATE INDEPENDENT LIVING

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 995,912	\$ 712,745
Adjustments to reconcile change in net assets to net cash and restricted cash from operating activities:		
Depreciation	171,909	219,619
(Gain) loss on sale of property	28,241	(17,200)
Realized (gain) loss on investments	(34,344)	21,706
Unrealized (gain) loss on investments	(88,477)	(49,672)
Restricted contributions	(1,300)	(845)
(Increase) decrease in assets:		
Accounts receivable	(2,174,348)	(197,173)
Prepaid expense	51,890	233,710
Increase (decrease) in liabilities		
Accounts payable	(171,250)	188,664
Accrued payroll and related liabilities	(482,754)	143,287
Accrued expenses	(158,373)	(73,874)
Deferred revenue	(19,391)	166,390
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(1,882,285)</u>	<u>1,347,357</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Sales (purchases) of investments, net	(19,434)	7,237
Proceeds from sale of property	129,604	17,200
Purchase of property and equipment	(69,603)	(218,178)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>40,567</u>	<u>(193,741)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from restricted contributions	1,300	845
Payments of contracts payable	(7,288)	(7,950)
NET CASH USED IN FINANCING ACTIVITIES	<u>(5,988)</u>	<u>(7,105)</u>
NET CHANGE IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH	(1,847,706)	1,146,511
CASH, CASH EQUIVALENTS AND RESTRICTED CASH, BEGINNING OF YEAR	<u>4,699,058</u>	<u>3,552,547</u>
CASH, CASH EQUIVALENTS AND RESTRICTED CASH, END OF YEAR	<u>\$ 2,851,352</u>	<u>\$ 4,699,058</u>

See Notes to Financial Statements

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Granite State Independent Living (the Organization) is a New Hampshire nonprofit corporation providing a wide range of services to improve the quality of life for individuals with disabilities in New Hampshire. This is accomplished through ensuring the availability of a broad range of services, advocacy efforts, and the establishment of social support. The Organization impacts lives through two primary service areas:

Long-Term Care Program. The Organization offers a variety of personal care service programs based on eligibility. Personal care attendants provide non-medical, hands-on assistance with activities of daily living for seniors and adults living with disabilities. A personal care worker helps individuals bathe, dress, eat, and navigate a range of other daily tasks. In addition to providing assistance with activities of daily living, personal care workers can assist with housekeeping chores, meal preparation, and medication management. Personal care services can be delivered in either a private home, residential care setting, or an individual's place of employment. The Organization also provides nursing facility transition services.

Community Economic Development Program. The Organization is committed to assisting seniors and consumers with disabilities so they can function well within their community and pursue personal goals; whether through employment or earning academic credit through youth transition programs. Options are discussed through a call to Information & Referral Program Service Coordinators, who help individuals set their goals. Services provided can include benefit planning, transportation, ASL referral, peer support, and access modification. Additional services offered may include placement, job coaching, and employment through the Ticket to Work Program.

Basis of Accounting

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

Basis of Presentation

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

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

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

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

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

As of September 30, 2021 and 2020, there were donor restricted net assets of \$228,699 and \$231,429, respectively.

Cash and Cash Equivalents

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments restricted for permanent endowment or other long-term purposes are excluded from this definition.

The following table provides a reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total in the statements of cash flows as of September 30, and is comprised of the following components:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 2,817,201	\$ 4,692,672
Restricted cash	<u>34,151</u>	<u>6,386</u>
Total cash	<u>\$ 2,851,352</u>	<u>\$ 4,699,058</u>

Accounts Receivable

Accounts receivable consist primarily of noninterest-bearing accounts due for services and programs. The allowance for uncollectible accounts receivable is based on historical experience, an assessment of economic conditions and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursement contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively.

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Investments

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Property and Depreciation

Property and Equipment additions over \$1,000 are recorded at cost, if purchased, or if donated, at estimated fair value on the date received. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the straight-line method over the estimated useful lives of the related assets as follows, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life or the asset or the lease term:

Buildings	40 years
Leasehold improvements	5 to 40 years
Furniture, fixtures and equipment	3 to 5 years
Vehicles	5 years

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation and any gain or loss is recognized.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result for its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment for the years ended September 30, 2021 and 2020.

Fair Value of Financial Instruments

Accounting Standards Codification No. 825 (ASC 825), *Disclosures of Fair Value of Financial Instruments*, requires the Organization to disclose fair values for its financial instruments. The Organization's financial instruments consist of cash and cash equivalents, restricted cash, accounts receivable, prepaid expenses, accounts payable, accrued payroll and related liabilities, accrued expenses and deferred revenue. The carrying value for all such instruments, considering the terms, approximates fair value at September 30, 2021 and 2020. The fair values of investments are measured using a fair value hierarchy, which prioritizes the inputs used in measuring fair values (see **Note 10**).

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Contributions

Contributions are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed asset is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due and, therefore are reported as net assets with donor restrictions until the payment is due unless the contribution is clearly intended to support activities of the current fiscal year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

Gifts-in-Kind Contributions

The Organization periodically receives contributions in a form other than cash or investments. Contributed property and equipment is recognized as an asset at its estimated fair value at the date of gift, provided that the value of the asset and its estimated useful life meets the Organization's capitalization policy. Donated use of facilities is reported as contributions and as expenses at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the amount is reported as a contribution and an unconditional promise to give at the date of gift, and the expense is reported over the term of use. Donated supplies are recorded as contributions at the date of gift and as expenses when the donated items are placed into service or distributed.

The Organization benefits from personal services provided by a substantial number of volunteers. Those volunteers have donated significant amounts of time and services in the Organization's program operations and in its fundraising campaigns. However, the majority of the contributed services do not meet the criteria for recognition in the financial statements. Generally Accepted Accounting Principles allow recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills.

Grant Revenue

Grant revenue is recognized when qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's, *Uniform Guidance*, and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Summarized Financial Information

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 accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2020, from which the summarized information was derived.

Accrued Earned Time

The Organization has accrued a liability for future compensated leave time that its employees have earned and which is vested with the employee. Accrued earned time amounted to \$169,733 and \$190,007 at September 30, 2021 and 2020, respectively.

Advertising Costs

Advertising costs are expensed as incurred and are reported in the Statement of Activities and Statement of Functional Expenses.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and qualifies for charitable contributions deductions. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 501(a).

The Organization is required to file a Return of Organization Exempt from Income Taxes (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. In fiscal year 2021, the Organization was not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Management has evaluated the Organization's tax positions and concluded that the Organization has maintained its tax-exempt status and has taken no uncertain tax positions that would require adjustment to the financial statements. The Organization is subject to income tax examinations by the United States Federal or State tax authorities for three years.

Estimates

The preparation of the financial statements in conformity with Generally Accepted Accounting Principles requires estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Functional Allocation of Expenses

The costs of providing the various services and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use. Expenses that relate solely to the functional categories are directly charged, however, there are certain expenses that are allocated. Personnel expenses, including salaries and wages, employee benefits, and payroll taxes, are allocated based on time and effort estimates. Building occupancy costs are allocated on a square footage basis.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investment in money market funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies supportive of the Organization's mission. Investments are made by diversified investment managers whose performance is monitored by the Fiscal Committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year to year basis, the Fiscal Committee believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

New Accounting Pronouncements

In May 2014, FASB issued ASU 2014-09 (Topic 606) – Revenue from Contracts with Customers. The ASU and all subsequently issued clarifying ASUs replaced the existing revenue recognition guidance in U.S. GAAP. The ASU also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue from cash flows arising from contracts with customers. The Organization adopted the new standard effective October 1, 2020, the first day of the Organization's fiscal year using the modified retrospective approach. The adoption did not result in a change to the accounting for any of the applicable revenue streams; as such, no cumulative effect adjustment was recorded.

Revenue Recognition Policy

The Organization derives revenue primarily from services provided to their clients. Service revenue is reported at the amount that reflects consideration to which the Organization expects to be entitled in exchange for providing services. These amounts are due from clients and third-party payers. Revenue is recognized as performance obligations are satisfied.

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Performance obligations are determined based on the nature of the services provided by the Organization and the contract with the client or third-party and are satisfied when the service is performed.

The Organization determines the transaction price based on standard charges for goods and services provided as well as the state contract rate with third-party payers.

Performance Obligations and Contracts Assets and Liabilities

The performance obligations related to the services provided for the Organization are satisfied at a point in time. Revenue from performance obligations satisfied at a point in time consist of contracts with the client or third-party. Contract liabilities at September 30, 2021 and 2020 were \$298,018 and \$317,409, respectively.

2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of September 30:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 2,817,201	\$ 4,692,672
Accounts receivable, net	3,876,814	1,702,466
Investments	<u>1,167,570</u>	<u>1,025,315</u>
Total financial assets	<u>7,861,585</u>	<u>7,420,453</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions:		
Time and purpose restrictions not expected to be met in less than one year	(30,912)	(34,942)
Perpetual endowment	<u>(197,787)</u>	<u>(196,487)</u>
Total amount not available within one year	<u>(228,699)</u>	<u>(231,429)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 7,632,886</u>	<u>\$ 7,189,024</u>

Endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is available for general use. The portion of endowment funds that are perpetual in nature are not available for general expenditure.

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

As part of the liquidity management plan, the Organization also has a \$1,000,000 revolving line of credit available to meet cash flow needs. See Note 7.

3. RESTRICTED CASH

The Organization is the fiscal sponsor for Transport NH, an advocacy organization currently seeking exempt status as an organization described in IRC Section 501(c)(3).

4. ACCOUNTS RECEIVABLE

Accounts receivable consist of the following at September 30, 2021:

	<u>Accounts Receivable</u>	<u>Allowance</u>	<u>Net</u>
Medicaid	\$ 936,400	\$ -	\$ 936,400
Title VII	37,171	-	37,171
Other	<u>2,973,486</u>	<u>(70,243)</u>	<u>2,903,243</u>
Total	<u>\$ 3,947,057</u>	<u>\$ (70,243)</u>	<u>\$ 3,876,814</u>

Accounts receivable consist of the following at September 30, 2020:

	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>
Medicaid	\$ 774,234	\$ -	\$ 774,234
Other	<u>965,725</u>	<u>(37,493)</u>	<u>928,232</u>
Total	<u>\$ 1,739,959</u>	<u>\$ (37,493)</u>	<u>\$ 1,702,466</u>

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

5. INVESTMENTS

The following is a summary of investments at September 30:

	<u>2021</u>		
	<u>Fair Value</u>	<u>Cost</u>	<u>Unrealized Gain (Loss)</u>
Exchange-traded funds	\$ 136,074	\$ 93,306	\$ 42,768
Mutual funds	195,627	155,278	40,349
U.S. Treasury obligations	99,159	100,000	(841)
U.S. Corporate bonds	441,230	439,010	2,220
Convertible bonds	20,205	20,812	(607)
U.S. Common stock	<u>275,275</u>	<u>190,500</u>	<u>84,775</u>
Total	<u>\$ 1,167,570</u>	<u>\$ 998,906</u>	<u>\$ 168,664</u>
	<u>2020</u>		
	<u>Fair Value</u>	<u>Cost</u>	<u>Unrealized Gain (Loss)</u>
Exchange-traded funds	\$ 120,524	\$ 115,405	\$ 5,119
Mutual funds	167,172	144,129	23,043
U.S. Treasury obligations	95,264	95,125	139
U.S. Corporate bonds	399,202	389,572	9,630
U.S. Common stock	<u>243,153</u>	<u>202,317</u>	<u>40,836</u>
Total	<u>\$ 1,025,315</u>	<u>\$ 946,548</u>	<u>\$ 78,767</u>

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in market interest rates.

The Organization's investment policy states that not more than 10% (at cost) of the investment portfolio may be invested in the securities of any one issue, with the exception of the U.S. Government or its agencies. The maximum amount invested in the securities of issuers in the same industry shall not be more than 25% (at cost) of the portfolio.

GRANITE STATE INDEPENDENT LIVING

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

Components of investment return:

	<u>2021</u>	<u>2020</u>
Interest and dividends	\$ 24,942	\$ 26,570
Investment fees	(12,138)	(10,823)
Gain – unrealized	88,477	49,672
Gain (loss) –realized	<u>34,344</u>	<u>(21,706)</u>
Total investment return	<u>\$ 135,625</u>	<u>\$ 43,713</u>

6. PROPERTY, EQUIPMENT AND DEPRECIATION

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

	<u>2021</u>	<u>2020</u>
Land	\$ 69,198	\$ 69,198
Buildings and Improvements	1,171,061	1,473,974
Furniture, fixtures, and equipment	1,045,689	1,045,689
Work in Process	54,254	-
Vehicles	<u>632,525</u>	<u>632,525</u>
	2,972,727	3,221,386
Less accumulated depreciation	<u>(2,267,011)</u>	<u>(2,255,519)</u>
Property and equipment, net	<u>\$ 705,716</u>	<u>\$ 965,867</u>

Depreciation expense for the years ended September 30, 2021 and 2020 was \$171,909 and \$219,619 respectively.

7. BANK LINE OF CREDIT

The Organization has a \$1,000,000 revolving line of credit agreement with a bank, secured by all assets. Borrowings under the line bear interest at the bank's LIBOR Advantage rate plus 3.50%, with a floor of 5.00%, adjusted monthly. Interest only payments are required monthly with the principal payable on demand. At September 30, 2021 and 2020, the Organization had no outstanding balance on the line of credit and did not draw on the line during fiscal year 2021.

8. CONTRACTS PAYABLE

During fiscal year 2016, the Organization entered into a lease agreement for a new Nashua office location. The Organization was required to make leasehold improvements which were paid in full by the lessor. As part of the terms of the

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

agreement, the Organization is required to pay the lessor \$663 per month, in addition to the base rent, for the improvements performed by the lessor. At September 30, 2020 the outstanding balance was \$7,288. The balance was paid in full during the year ended September 30, 2021.

9. ENDOWMENT FUNDS

The Organization's endowment consists of individual funds established by donors to provide funding for specific activities and general operations. New Assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors has interpreted the New Hampshire Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. At September 30, 2021, there were no such donor stipulations. As a result of this interpretation, net assets with donor restrictions are classified as (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts donated to the endowment (including contributions receivable net of discount and allowance for doubtful accounts), and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. The following factors were considered in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund.
- The purposes of the Organization and the donor-restricted endowment fund.
- General economic conditions.
- The possible effect of inflation and deflation.
- The expected total return from income and the appreciation of investments.
- Other resources of the Organization.
- The investment policies of the Organization.

Investment and Spending Policies

The Organization has adopted investment and spending policies for the investment funds that attempt to provide a predictable stream of funding for operations while seeking to maintain the purchasing power of the investment assets. Over time, long term rates of return should be equal to an amount sufficient to maintain the purchasing power of the investment assets, to provide the necessary capital to fund the spending policy, and to cover the costs of managing the investment funds. The target minimum rate of return is the Consumer Price Index plus 5% on an annual basis. Actual returns in any given

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

year may vary from this amount. To satisfy this long-term rate-of-return objective, the investment portfolio is structured on a total-return approach through which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). A significant portion of the funds are invested to seek growth of principal over time or unless the Organization needs to access for immediate need, with Board approval.

The investment fund spending-rate formula is used to determine the maximum amount to spend from the investment fund each year. The rate, determined and adjusted from time to time by the Board of Directors, is applied to the average fair value of the investment fund investments for the prior 12 quarters at December 31 of each year to determine the spending amount for the upcoming year. In establishing this policy, the long-term expected return on the investment fund was considered, the rate set with the objective of maintaining the purchasing power of the investment fund over time.

Funds with Deficiencies

Due to market conditions, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration. There were no deficiencies at September 30, 2021 and 2020.

Changes in endowment net assets for the year ended September 30, 2021 are as follows:

	<u>Perpetual Endowment</u>
Endowment net assets, beginning of year	\$ 196,487
Contributions	<u>1,300</u>
Endowment net assets, end of year	<u>\$ 197,787</u>

Changes in endowment net assets for the year ended September 30, 2020 are as follows:

	<u>Perpetual Endowment</u>
Endowment net assets, beginning of year	\$ 195,642
Contributions	<u>845</u>
Endowment net assets, end of year	<u>\$ 196,487</u>

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

10. FAIR VALUE MEASUREMENTS

FASB Accounting Standard Codification 820 "Fair Value Measurements" 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, *ASC Topic 820* establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority of Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under *ASC Topic 820* are described as follows:

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

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

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

The following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used at September 30, 2021.

Government obligations: Valued using pricing models maximizing the use of observable inputs for similar securities.

Non-government obligations: Consist of corporate bonds that are valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Common stocks: Valued at the closing market price on the stock exchange where they are traded (primarily the New York Stock Exchange).

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Mutual funds and Exchange traded funds: All actively traded mutual funds and exchange traded funds are valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV) and to transact at that price. All mutual funds and exchange traded funds held by the Organization are open-end mutual funds that are registered with the Securities and Exchange Commission.

	<u>2021</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Exchange traded funds	\$ 136,074	\$ -	\$ -	\$ 136,074
Mutual funds	195,627	-	-	195,627
U.S. Treasury obligations	-	99,159	-	99,159
U.S. Corporate bonds	-	441,230	-	441,230
Convertible bonds	-	20,205	-	20,205
U.S. Common stock	<u>275,275</u>	<u>-</u>	<u>-</u>	<u>275,275</u>
Total investments	<u>\$ 606,976</u>	<u>\$ 560,594</u>	<u>\$ -</u>	<u>\$ 1,167,570</u>

	<u>2020</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Exchange traded funds	\$ 120,524	\$ -	\$ -	\$ 120,524
Mutual funds	167,172	-	-	167,172
U.S. Treasury obligations	-	95,264	-	95,264
U.S. Corporate bonds	-	399,202	-	399,202
U.S. Common stock	<u>243,153</u>	<u>-</u>	<u>-</u>	<u>243,153</u>
Total investments	<u>\$ 530,849</u>	<u>\$ 494,466</u>	<u>\$ -</u>	<u>\$ 1,025,315</u>

GRANITE STATE INDEPENDENT LIVING

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

11. NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restrictions are comprised of the following at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Time and purpose restricted		
Access modification program	\$ 7,045	\$ 10,396
Advocacy activities	5,661	5,661
Community economic development program	6,790	6,790
IMPACCT program	<u>11,416</u>	<u>12,095</u>
Total time and purpose restricted	30,912	34,942
Perpetual endowment	<u>197,787</u>	<u>196,487</u>
Total	<u>\$ 228,699</u>	<u>\$ 231,429</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or the occurrence of the passage of time as follows for the years ended September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose:		
Access modification program	\$ 6,814	\$ 18,016
IMPACCT program	<u>679</u>	<u>221</u>
Total time and purpose restricted	<u>\$ 7,493</u>	<u>\$ 18,237</u>

12. RETIREMENT PLAN

The Organization provides a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code. All salaried employees working 30 or more hours a week and are 21 years of age or older may participate in the plan. The Organization matches up to 100% of employee contributions to the plan, to a maximum of 6% of salaries, depending on the years of service. The Organization contributed \$92,363 and \$82,171 for the years ended September 30, 2021 and 2020, respectively.

13. OPERATING LEASES

The Organization leases office space under the terms of non-cancellable lease agreements that are scheduled to expire at various times through 2024. The Organization also rents additional facilities on a month to month basis. Rent expense under these agreements, which is included in building occupancy in the Statement of Functional Expenses, totaled \$190,307 and \$173,090 for the years ended September 30, 2021 and 2020, respectively.

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

The Organization also leases office equipment under non-cancellable lease agreements that are scheduled to expire at various times through 2022. Equipment rental expense, which is included in equipment lease and maintenance in the Statement of Functional Expenses, totaled \$36,364 and \$45,715 for the years ended September 30, 2021 and 2020, respectively.

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

<u>Year Ending</u> <u>September 30</u>	<u>Amount</u>
2022	\$ 169,845
2023	112,514
2024	103,368
2025	37,539
2026	<u>29,025</u>
Total	<u>\$ 452,291</u>

14. CONCENTRATIONS OF RISK

A material part of the Organization's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended September 30, 2021 and 2020, Medicaid accounted for 72% and 70%, respectively, of total revenues and 24% and 46%, respectively, of total accounts receivable. The State of New Hampshire contracts with managed care organizations to reimburse the Organization as a provider of services rendered.

15. LONG TERM CARE STABILIZATION PROGRAM

In response to COVID-19, in April 2020, the State of New Hampshire established the Long Term Care Stabilization (LTCS) Program to provide stipends to certain front line Medicaid providers. The program was developed to incentivize these direct care workers to remain in or rejoin this critical workforce and continue to provide high quality care to vulnerable persons during the pandemic. Under the program, the New Hampshire Department of Employment Security (NHES) would distribute \$300 per week in stipends to eligible full time front line workers and \$150 per week in stipends to eligible part time front line workers. The funding for the LTCS Program was provided through the Coronavirus Relief Fund. During the year ended September 30, 2021, the Organization received grant revenue of \$455,100 and expended \$455,100 under the grant through payroll and fees for service. During the year ended September 30, 2020, the Organization received grant revenue of \$1,123,800 and expended \$1,123,800 under the grant through payroll and fees for service.

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

16. RECLASSIFICATION

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

17. OTHER MATTERS

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Organization. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial and operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic. As of December 23, 2022, due to the measures put in place to prevent the spread of COVID-19 we are unable to estimate the future performance of the Organization.

18. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through December 23, 2022, the date the financial statements were available to be issued.

GRANITE STATE INDEPENDENT LIVING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR NUMBER	FEDERAL EXPENDITURES	PASSED TO SUBRECIPIENTS
<u>U.S. DEPT. OF HEALTH AND HUMAN SERVICES</u>				
<u>Administration for Community Living</u>				
ACL Centers for Independent Living	93.432		\$ 973,814	
COVID-19 - ACL Centers for Independent Living	93.432		<u>499,560</u>	
			1,473,374	
<u>Administration for Community Living</u>				
Passed through State of NH Department of Education				
ACL Centers for Independent Living - State Grants	93.369	1058890	<u>123,701</u>	
Total U.S. Department of Health and Human Services			<u>\$ 1,597,075</u>	
<u>U.S. DEPARTMENT OF THE TREASURY</u>				
Passed through Governor's Office of Emergency Relief and Recovery				
COVID-19 Long Term Care Stabilization Program				
Coronavirus Relief Fund	21.019		<u>\$ 455,100</u>	
Total U.S. Department of the Treasury			<u>\$ 455,100</u>	
<u>SOCIAL SECURITY ADMINISTRATION</u>				
Social Security - Work Incentives Planning and Assistance Program	96.008		\$ 281,665	<u>\$ 59,596</u>
Passed through MaineHealth dba Maine Medical Center				
Social Security - Work Incentives Planning and Assistance Program	96.008		<u>21,850</u>	
Total Social Security Administration			<u>\$ 303,515</u>	
Total expenditures of federal awards			<u>\$ 2,355,690</u>	<u>\$ 59,596</u>

See Notes to Schedule of Expenditures of Federal Awards

GRANITE STATE INDEPENDENT LIVING

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Granite State Independent Living under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Granite State Independent Living, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 INDIRECT COST RATE

Granite State Independent Living has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 DONATED PERSONAL PROTECTIVE EQUIPMENT (UNAUDITED)

Granite State Independent Living received the fair market value of personal protective equipment of \$2,500.

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

To the Board of Directors of
Granite State Independent Living

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 Granite State Independent Living (a New Hampshire nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 23, 2022.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered Granite State Independent Living's internal control over financial reporting (internal control) as a basis for designing 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 Granite State Independent Living's internal control. Accordingly, we do not express an opinion on the effectiveness of Granite State Independent Living's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audits 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 Granite State Independent Living'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Leone McDonnell & Roberts Professional Association

Dover, New Hampshire
December 23, 2022

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

To the Board of Directors of
Granite State Independent Living

Report on Compliance for Each Major Federal Program

We have audited Granite State Independent Living's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Granite State Independent Living's major federal programs for the year ended September 30, 2021. Granite State Independent Living'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 Granite State Independent Living's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Granite State Independent Living'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 Granite State Independent Living's compliance.

Opinion on Each Major Federal Program

In our opinion, Granite State Independent Living complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Report on Internal Control Over Compliance

Management of Granite State Independent Living 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 Granite State Independent Living's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Granite State Independent Living's internal control over compliance.

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

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

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

Leone McDonnell & Roberts Professional Association

Dover, New Hampshire
December 23, 2022

GRANITE STATE INDEPENDENT LIVING

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Granite State Independent Living were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Granite State Independent Living, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Granite State Independent Living expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR 200.516(a).
7. The program tested as a major program was: U.S. Department of Health and Human Services, ACL Centers for Independent Living, ALN 93.432.
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. Granite State Independent Living was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

None

GRANITE STATE INDEPENDENT LIVING
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

There were no findings or questioned costs that were required to be reported in the Schedule of Findings and Questioned Costs for the year ended September 30, 2020.



FY23 BOARD OF DIRECTORS

Chair

Lorna Greer (2024-1)

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

Interim 1st Vice Chair

Larry Smukler (2025-2)

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

2nd Vice Chair

Eric Schlepphorst (2025-1)

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

Treasurer & Secretary

Geoffrey Souther (2023-2)

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

Iris Polley (2022-1)

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

Kevin Ennis (2025-2)

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

Dave Qualey (2022-1)

[REDACTED]
[REDACTED]
[REDACTED]

Donald McDonah (2025-1)

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

Bruce Higginbotham (2025-1)

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

Grant Van Der Beken (2025-1)

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

Anne Vallette (2026-1)

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

Board members receive no salaries

GSIL BOARD OF DIRECTORS STAFF SUPPORT

**Deborah Ritcey
CEO**



***Jill Bille*
CFO**



**Krsytl Jenkins
Executive Assistant**

