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Frank Edelblut
Commissioner

Christine Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
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July 25, 2024

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 exercise the contract renewal on an existing **sole source** contract with Granite State Independent Living (GSIL) Concord, NH, (vendor #155330) to provide the "Inspiring the Mastery of Postsecondary Achievement in College, Careers & Training" (IMPACCT) program in five regions of NH, by increasing the price limitation by \$1,272,042 from \$1,272,040 to \$2,544,082 and extending the completion date from August 31, 2024 to August 31, 2025 effective upon Governor and Council approval. The original contract was approved by Governor and Council on November 29, 2023, item #92, and amended on March 27, 2024, item #65. 100% Federal Funds.

Funds are available in the following account in Fiscal Year 2025 and are anticipated to be available in Fiscal Year 2026 upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between Fiscal Years through the Budget Office, if needed and justified.

06-56-56-565010-2538000 VR Field Programs-Federal

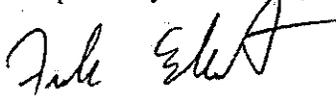
Fiscal Year	Class/Account	Class Title	Current Budget	Increase Amount	Revised Budget
2024	603-504150	VR Clients	\$848,027	\$0	\$848,027
2025	603-504150	VR Clients	\$424,013	\$848,028	\$1,272,041
2026	603-504150	VR Clients	\$0	\$424,014	\$424,014
Total			\$1,272,040	\$1,272,042	\$2,544,082

EXPLANATION

The request is **sole source** because the agreement became sole source in a subsequent iteration. When initially implemented, the IMPACCT program was awarded through an RFP process in 2016. Since that time, GSIL has continued to run a successful student program. This request is to continue funding the “Inspiring the Mastery of Postsecondary Achievement in College, Careers & Training” (IMPACCT) Pre-Employment Transition Service (Pre-ETS) program, which is a collaboration between the Department of Education, Bureau of Vocational Rehabilitation and Granite State Independent Living. The program was developed and implemented in 2016 after the Workforce Innovation and Opportunity Act was reauthorized, which required VR to set aside 15% of Federal funding to provide Pre-ETS to potentially eligible students.

Since 2016, the program has continued in the north country (Berlin/Littleton), Nashua, Portsmouth, Manchester, and Concord. The program is a 14 week (fall and spring) and 5 week (summer) comprehensive Pre-ETS program that provides the five required services: job exploration counseling, work readiness training, work-based learning experiences, counseling on post-secondary training opportunities, and self-advocacy.

Respectfully Submitted,



Frank Edelblut
Commissioner of Education

**AMENDMENT #2 TO
PROFESSIONAL SERVICES CONTRACT**

Now come the New Hampshire Department of Education, (NHED) hereinafter "the Agency," and Granite State Independent Living (GSIL), (VC#155330) Concord NH, hereinafter "the Contractor", and, pursuant to an agreement between the parties that was approved by Governor and Council on November 29, 2023 (Item #92) and amended on March 27, 2024 (Item # 65) hereby agree to modify same as follows:

1. Amend Section 1.7 of form P-37 by removing August 31, 2024 and replacing it with August 31, 2025.
2. Amend Section 1.8 of form P-37 by increasing the price limitation by \$1,272,042 from \$1,272,040 to \$2,544,082.
3. Remove Exhibit B (Scope of Services) and replace with B-1 (Scope of Services)
4. Remove Exhibit C (Method of Payment) and replace with C-1 (Method of Payment)
5. All other provisions of this agreement shall remain in full force and effect as originally set forth; and
6. This amendment shall commence upon Governor and Council approval and shall terminate on August 31, 2025.

This modification of an existing agreement is hereby incorporated by reference to the existing agreement by the parties and must be attached to the said agreement.

IN WITNESS WHEREOF, the parties, hereto have set their hands as of the day and year first above written.

THE STATE OF NEW HAMPSHIRE
Department of Education

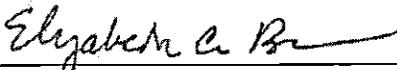
Division of Commissioner's Office

By:  8/13/2024
Frank Edelblut, Commissioner of Education Date

Granite State Independent Living

By:  Jul 31, 2024
Deborah Ritcey, President & Chief Executive Officer Date

Approved as to form, substance and execution by the Attorney General this 13 day of August, 2024.


Division of Attorney General Office

Approved by the Governor and Council this _____ day of _____, 20__

By: _____

EXHIBIT B-1
Scope of Services

Granite State Independent Living (GSIL) will provide the following services to the New Hampshire Department of Education, Bureau of Vocational Rehabilitation (VRNH), effective upon Governor and Council approval.

The contractor, GSIL, shall provide the five (5) required Pre-Employment Transition Services (Pre-ETS), as outlined in the WIOA and in the VR Federal Regulations by providing the "Inspiring the Mastery of Postsecondary Achievement in College, Careers and Training (IMPACCT)" program in five locations around the state (North Country) Berlin/Littleton, Concord, Manchester, Nashua, and Portsmouth.

The contractor, GSIL, will utilize the culmination of the IMPACCT Academy program evaluation (June 2023) report developed by a third-party consultant and IMPACCT evaluation fidelity review completed by IMPACCT, to highlight the return on investment and value of the IMPACCT program. This evaluation shall be utilized to establish agreements with school districts for a portion of the sustainability of the program after this contract ends.

The IMPACCT program is a 14-week (fall and spring) and 5-week (summer) comprehensive program that provides all five required Pre-ETS services (job exploration counseling, work readiness skills, work-based learning opportunities, counseling on post-secondary education opportunities and self-advocacy) to students who are eligible or potentially eligible for VRNH services. The following are the modules provided to students for the program and may include, but not limited to examples listed:

1. Job Exploration Module

- i. Complete an interest inventory
- ii. Complete a self-report assessment
- iii. Complete a career ladder
- iv. Listen to employers speaking about the day-to-day operations and expectations of the workplace
- v. Listen to employers speaking about possible positions within a company

2. Work-Based Learning Experiences Module

- i. Identify what types of work-based learning experience they already have completed
- ii. Identify workplaces in which they might like to have an experience
- iii. Identify transferable skills
- iv. Participate in a work-based learning experience

3. Counseling on Post-Secondary Education Opportunities

- i. Receive labor market information
- ii. Receive information on how to use public transportation
- iii. Receive information on budgeting
- iv. Receive information on health management
- v. Receive information on healthy recreational activities
- vi. Receive information on NHVR services and how to apply for services
- vii. Receive exposure on potential post-secondary options like:
 1. Rapidly growing careers
 2. Community colleges
 3. Trade schools/technical schools
 4. Four-year colleges

4. Workplace Readiness Training Module
 - a. Students receive information on social skills and independent living skills
 - b. Employers and students experience mock interviews
 - c. Students receive feedback on interviewing skills
 - d. Students receive training regarding professional presentation and appearance
 - e. Students produce a resume, cover letter and thank you notes

5. Self-Advocacy Module
 - a. Students receive information and training regarding personalized planning to learn how to advocate for themselves independently and in the presence of support throughout the transition process
 - b. Students receive training on how to identify positive supports
 - c. Students identify positive adult supports
 - d. Students identify positive peer supports

DELIVERABLES AND TIMELINE

GSIL Shall:

1. Provide a signed registration form for each student enrolled no later than fourteen (14) days prior to the start of the cohort. If a student drops out of the application process, GSIL has seven (7) days prior to the state date of the program to submit a registration form to replace said applicant.

2. Ensure there is written authorization, per individual, received from VR prior to the start of each cohort.

3. Provide the module programming in five areas of the state (Berlin/Littleton, Concord, Manchester, Nashua, and Portsmouth.)

4. Provide an Academy experience, via the GSIL IMPACCT Program, which will consist of three cohorts per year serving no less than ISO students with cohort sizes per region not to exceed 25 students, and to the extent possible will be held at a regional community college or other designated location.

The structure for the Academy experience will be training room/classroom time, work experience, and remote learning, adapted as needed based on the needs of the students, schools, and work environment in each awarded region. Each cohort will provide a minimum of twelve (12) direct service hours to the student weekly. This does not include the hours of service for work-based learning opportunities. GSIL will provide a 40-hour work-based learning experience at an approved Department of Labor (DOL) business site in the community to each student participating in the Academy cohort.

5. Each student can get further assistance with the academic, career, independent living, credential opportunities, and other needs as possible and appropriate. Ensure that those participating in the Academy experience have the opportunity to earn academic credits by mastering the necessary competencies through Extended Learning Opportunities (EEC's) related to the five (5) Pre-ETS services.

This can include but is not limited to:

- i. The National Career Readiness Certificate
- ii. Online credit recovery and remedial education
- iii. High School Equivalency Test (HiSET) preparation tools
- iv. Peer mentoring
- v. Job shadows
- vi. Job tours
- vii. Information interviews

viii. Internships

6. Ensure that transportation arrangements are made with the participating schools in each region for participating students to get to and from the program each day.
7. Identify a 'point person' at each participating school who will serve as the contact person for the IMPACCT Academy and assist with appropriate on-site administrative tasks.
8. Ensure that curriculum used for the Academy appropriately and solely addresses the five required Transition Services identified in WIOA.
9. Adhere to VRNH's standard monthly student progress note reporting format, monthly reports to be received by the 10th of the following month.
10. Engage, coordinate, and facilitate VRNH designated representatives at the following stages of the program cohorts (referral with school district, new cohort orientation, workshops, coordinate a scheduled time for VRNH to provide VR Overview of services, exit Interviews, and graduation).

GSIL will work in tandem with NHVR to ensure:

1. Work in collaboration with YR offices to determine if there are any students who are interested in being part of a cohort prior to filling spots.
2. IMPACCT will assist in the collection of the identified documentation requirements for eligibility.
3. As defined by Workforce Innovations Opportunity Act (WIOA), all students with a disability, who are eligible or potentially eligible, will meet the required criteria.
4. The development, marketing, and presentation of the required Pre-Employment Transition Services and all aspects of the process are effective and accessible.
5. Traditionally underserved populations are identified and provided equal opportunity to participate, such as students who are in all levels of placements, students who are deaf or hard of hearing and students who are in, and/or from rural settings.
6. Effective collaboration with local high schools and Special Education professionals to coordinate provision of services to students with disabilities and school transition plan.
7. Ensure the employers are appropriately involved in the delivery of Pre-Employment Transition Services being sure to include: Presenting information about their specific industry, opportunities within the industry and/or the employers' specific organization such as, after school opportunities, training opportunities, and other types of opportunities, presenting a basic overview of workplace expectations such as, soft skills, appropriate verbal communication, appropriate electronic communication, appropriate customer interactions, appropriate conflict resolution, and appropriate overall workplace behavior.
8. Any and all marketing materials used to promote the specific services listed above shall prominently display the VRNH logo and communicate clearly that the services are being provided at the request of VRNH and as a result of direct funding by VRNH and the Department of Education.
9. GSIL and VRNH personnel will both participate in the provision of specific services (i.e. VRNH will present on how to apply for VRNH services, attend exit meetings, etc.).

REPORTING

GSIL shall provide, not later than fourteen (14) days prior to the start of the program, a registration form approved by VRNH containing the required data elements signed by the student, school official and parent or guardian, if applicable; if changes to enrollment of students happen due to unforeseen circumstances; GSIL must connect with VRNH Transition Coordinator as soon as circumstance arises for approval of change.

Upon completion, of the program, VRNH will receive an electronic copy of the student's portfolio, documenting what was completed during the program. Documents should include resumes, detailed information about the student's work-based learning experiences, work logs, interest inventories, and other documents helpful to the VR planning process.

GSIL shall provide a report, at the end of each cohort by the 10th of the following month, and one report that summarizes the following data for each regional site:

- Cohort statistics (number of students, schools represented, disability information, VR participant ID);
- Number of credits attained and in what specialty;
- Number of different employers providing student experiences and their names;
- Number of students with part or full time employment at the end of IMPACCT;
- Number of students returning to school that may have dropped out; and
- With assistance from VRNH, the number of students who are VRNH customers
- Schedule for reporting is
 - o Spring Cohort —By the 10th of July
 - o Summer Cohort-By the 10th of September
 - o Fall Cohort-By 10th of March

GSIL will conduct an annual IMPACCT Academy fidelity review following each contract year, for all sites due within thirty (30) days of completion of Summer Cohort or of contract expiration.

The vendor shall maintain sufficient documentation on file to support invoices, and make such documentation available for review by authorized NHED staff and/or its auditors. Complete documentation to support invoices shall be maintained by the vendor for no less than three years as required under federal regulation.

The vendor is solely responsible for paying to the New Hampshire Department of Education any disallowed costs associated with the misappropriation of federal funds and/or costs expended that the vendor is not able to sufficiently support with expenditure backup documentation upon request for up to three (3) years commencing the contract end date.

The State of New Hampshire Department of Education, Bureau of Vocational Rehabilitation requires the following for all invoices. Any invoice received that does not have the following will be returned to the vendor for updates/corrections and, in turn, delay the remit of payment.

- Vendor Name
- Vendor Address
- Vendor Phone Number
- Invoice Number
- Date
- Expense Period (Reporting Period)
- Vendor Contact Person Name

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

- Vendor Contact Person Phone
- Vendor Contact Person Email
- Invoice addressed to:

[Assigned Agency Point of Contact Name]
New Hampshire Department of Education
21 S. Fruit St. Concord NH 03301

- Invoice billed by deliverable(s) outlined in contract Exhibit C
- Total Invoice Amount
- Summary of all billable items providing validity of expenses being requested for reimbursement on this invoice.
- Signature with the following attestation:

“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.” (2 CFR 200.415)

**EXHIBIT C-1
Method of Payment**

Budget:

Deliverable	Total Students	Cost Per Student	Total
3 Cohorts (Fall/Spring/Summer)	180	\$7,066.90	\$1,272,042
TOTAL			\$1,272,042

Limitation on Price:

Upon mutual agreement between the state contracting officer and the contractor, line items in this budget may be adjusted from one to another, but in no case shall the total budget exceed the price limitation of \$2,544,082.

Source of Funding:

06-56-56-565010-2538000 VR Field Programs-Federal

Fiscal Year	Class/Account	Class Title	Current Budget	Increase Amount	Revised Budget
2024	603-504150	VR Clients	\$848,027	\$0	\$848,027
2025	603-504150	VR Clients	\$424,013	\$848,028	\$1,272,041
2026	603-504150	VR Clients	\$0	\$424,014	\$424,014
Total			\$1,272,040	\$1,272,042	\$2,544,082

Method of Payment:

Payment is to be made on the basis of invoices which are received by the 10th of the following month and supported by a summary of completed deliverables, as outlined by budget line, 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. Failure to submit the invoice by this date could result in non-payment. Invoices and reports shall be submitted electronically to:

Joy Sabolevski
 Joy.P.Sabolevski@doe.nh.gov
 Cc: Jillian.H.Johnson@doe.nh.gov

Certificate of Authority

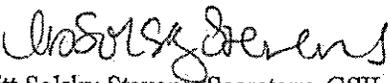
I, Lisabritt Solsky Stevens, hereby certify that I am a duly appointed representative of Granite State Independent Living (GSIL). I hereby certify that Deborah Ritcey, President & Chief Executive Officer, is authorized to execute contracts on behalf of Granite State Independent Living and may bind the organization.

I hereby certify:

1. I maintain and have custody of the minute books of the Organization;
2. I am duly authorized to issue certificates with respect to the contents of such books;
3. The following is true, accurate, complete, the Board of Directors duly approved via Board Meeting held on July 25, 2024, to Enter into an Amendment for the organization's IMPACCT Contract with the Department of Educations which was duly completed in accordance with the State of New Hampshire law and the by-laws of the Organization;
4. The foregoing adoption has not been amended or revoked and remain in full force and effect as of the date hereof.

This authority remains valid for thirty (30) days. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 8/2/2024

Attest: 
Lisabritt Solsky Stevens, Secretary, GSIL Board of
Directors

State of New Hampshire

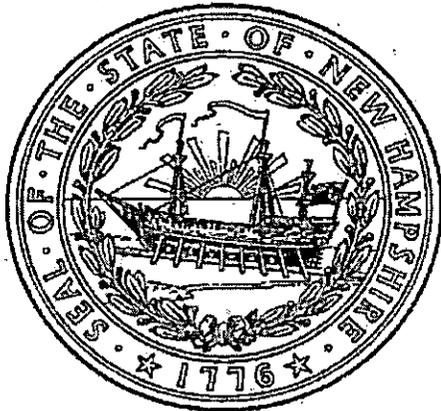
Department of State

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: 0006655783



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of April A.D. 2024.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular stamp.

David M. Scanlan
Secretary of State



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

Mission Statement

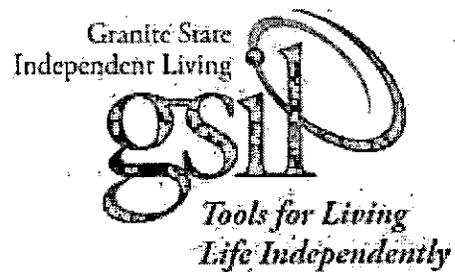
Granite State Independent Living (GSIL) is a statewide nonprofit organization whose mission is to promote quality of life with independence for people with disabilities through advocacy, information, education, support and transition services.

DRAFT

GRANITE STATE INDEPENDENT LIVING

FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022



GRANITE STATE INDEPENDENT LIVING

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Granite State Independent Living

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Granite State Independent Living, which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Granite State Independent Living as of September 30, 2022, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Granite State Independent Living and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Granite State Independent Living's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Granite State Independent Living's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Granite State Independent Living's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

The prior year summarized comparative information has been derived from the financial statements of Granite State Independent Living for the year ended September 30, 2021, which were audited by another auditor who expressed an unmodified opinion on those statements in their report dated December 23, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2023 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Merrimack, NH

_____, 2023

GRANITE STATE INDEPENDENT LIVING

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2022

(with comparative totals as of September 30, 2021)

	2022		2022 Total	2021 Total
	Without Donor Restrictions	With Donor Restrictions		
Assets				
Current Assets				
Cash and cash equivalents	\$ 12,544,510	\$ 50,932	\$ 12,595,442	\$ 2,769,546
Restricted cash	34,151	--	34,151	34,151
Accounts receivable, net	1,155,251	--	1,155,251	1,234,815
Grants receivable	1,550,263	--	1,550,263	2,641,999
Prepaid expenses and other assets	174,783	--	174,783	74,666
Total Current Assets	15,458,958	50,932	15,509,890	6,755,177
Noncurrent Assets				
Investments	1,315,691	198,015	1,513,706	1,215,225
Property and equipment, net	698,306	--	698,306	705,716
Total Noncurrent Assets	2,013,997	198,015	2,212,012	1,920,941
Total Assets	\$ 17,472,955	\$ 248,947	\$ 17,721,902	\$ 8,676,118
Liabilities and Net Assets				
Current Liabilities				
Accounts payable	\$ 154,217	\$ --	\$ 154,217	\$ 114,291
Accrued payroll and related liabilities	457,605	--	457,605	470,383
Accrued expenses	47,523	--	47,523	47,743
Refundable advances	7,916,939	--	7,916,939	263,867
Other liabilities	34,151	--	34,151	34,151
Total Liabilities	8,610,435	--	8,610,435	930,435
Net Assets				
Without Donor Restrictions	8,862,520	--	8,862,520	7,516,984
With Donor Restrictions:				
Purpose restrictions	--	50,932	50,932	30,912
Perpetual endowment	--	198,015	198,015	197,787
Total Net Assets	8,862,520	248,947	9,111,467	7,745,683
Total Liabilities and Net Assets	\$ 17,472,955	\$ 248,947	\$ 17,721,902	\$ 8,676,118

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

GRANITE STATE INDEPENDENT LIVING

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2022

(with summarized comparative totals for the year ended September 30, 2021)

	2022		2021 Total
	Without Donor Restrictions	With Donor Restrictions	
Revenue, Support, and Other			
Revenue			
Program service fees, net	\$ 14,745,135	\$ --	\$ 14,745,135
Support			
Grants	4,534,698	--	4,534,698
Public support	39,028	44,938	83,966
In-kind contributions	33,854	--	33,854
Special events:			
Gross special events revenue	84,490	--	84,490
Less cost of direct benefits to donors	(23,967)	--	(23,967)
Net special event revenue	60,523	--	60,523
Other			
Investment income (loss), net	(176,180)	--	(176,180)
Interest	460	--	460
Miscellaneous	1,138	--	1,138
Loss on disposal of assets	--	--	--
Net Assets Released			
From Restrictions	24,690	(24,690)	--
Total Revenue, Support, and Other	<u>19,263,346</u>	<u>20,248</u>	<u>19,283,594</u>
Expenses			
Program Services			
Long-term care	12,777,183	--	12,777,183
Community economic development	2,801,914	--	2,801,914
REM	122,051	--	122,051
Total Program Services	<u>15,701,148</u>	<u>--</u>	<u>15,701,148</u>
Supporting Services:			
General and administrative	2,041,880	--	2,041,880
Fundraising	174,782	--	174,782
Total Supporting Services	<u>2,216,662</u>	<u>--</u>	<u>2,216,662</u>
Total Expenses	<u>17,917,810</u>	<u>--</u>	<u>17,917,810</u>
Change in Net Assets	1,345,536	20,248	1,365,784
Net Assets, Beginning of Year	<u>7,516,984</u>	<u>228,699</u>	<u>7,745,683</u>
Net Assets, End of Year	<u>\$ 8,862,520</u>	<u>\$ 248,947</u>	<u>\$ 9,111,467</u>

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

GRANITE STATE INDEPENDENT LIVING

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED SEPTEMBER 30, 2022

(with summarized comparative totals for the year ended September 30, 2021)

	2022								2022 Total	2021 Total
	Program Services				Supporting Services					
	Long-term Care	Community Economic Development	REM	Total Program Services	General and Administrative	Fundraising	Total Supporting Services			
Personnel expense:										
Salaries and wages	\$ 10,676,498	\$ 1,448,384	\$ 37,947	\$ 12,163,329	\$ 988,180	\$ 98,295	\$ 1,086,475	\$ 13,249,804	\$ 12,775,153	
Employee benefits	971,059	403,845	10,883	1,385,787	338,998	28,182	367,180	1,752,967	1,833,490	
Payroll taxes	851,292	123,209	3,321	977,822	34,674	8,434	43,108	1,020,930	1,021,053	
Professional services	83,253	3,110	4,500	90,863	155,299	--	155,299	246,162	175,227	
Advertising	40,107	11,005	18,193	69,305	21,207	30,541	51,748	121,053	123,958	
Depreciation	--	22,932	--	22,932	44,799	--	44,799	67,731	171,909	
Information technology	31,542	9,458	--	41,000	122,123	--	122,123	163,123	185,919	
Insurance	--	25,223	--	25,223	72,656	--	72,656	97,879	91,936	
Grants and other assistance	801	410,357	--	411,158	--	--	--	411,158	396,517	
Miscellaneous	1,452	66,235	1,231	68,918	35,506	86	35,592	104,510	125,453	
Occupancy	67,186	192,966	37,372	297,524	64,142	3,169	67,311	364,835	375,522	
Office, printing, postage, and supplies	4,152	8,678	6,148	18,978	49,760	1,235	50,995	69,973	88,631	
Travel	41,199	17,688	--	58,887	2,938	21	2,959	61,846	84,895	
Consultants	--	--	--	--	3,400	--	3,400	3,400	20,079	
Dues and subscriptions	2,099	2,720	240	5,059	5,329	3,826	9,155	14,214	15,517	
Equipment and maintenance	881	532	--	1,413	30,410	314	30,724	32,137	36,364	
Interpreter	--	226	--	226	776	--	776	1,002	954	
Meals and entertainment	--	196	--	196	96	--	96	292	777	
Meetings and events	202	1,390	--	1,592	1,819	23,997	25,816	27,408	18,232	
Telephone	5,280	8,331	1,434	15,045	50,712	649	51,361	66,406	72,924	
Transportation	180	42,676	583	43,439	1,459	--	1,459	44,898	41,605	
Professional development	--	2,253	199	2,452	13,302	--	13,302	15,754	9,758	
Board of directors	--	--	--	--	4,295	--	4,295	4,295	2,067	
Total Expenses By Function	12,777,183	2,801,914	122,051	15,701,148	2,041,880	198,749	2,240,629	17,941,777	17,667,940	
Less expenses included in revenues on the Statement of Activities:										
Special events direct costs	--	--	--	--	--	(23,967)	(23,967)	(23,967)	(15,898)	
Total Expenses Reported on the Statement of Activities	\$ 12,777,183	\$ 2,801,914	\$ 122,051	\$ 15,701,148	\$ 2,041,880	\$ 174,782	\$ 2,216,662	\$ 17,917,810	\$ 17,652,042	

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

GRANITE STATE INDEPENDENT LIVING

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2022
(with comparative totals for the year ended September 30, 2021)

	2022	2021
Cash Flows from Operating Activities		
Change in net assets	\$ 1,365,784	\$ 995,912
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	67,731	171,909
Unrealized (gain) loss on investments	214,058	(88,477)
Loss on disposal of assets	--	28,241
Restricted contributions	(228)	(1,300)
Changes in assets and liabilities:		
Accounts receivable, net	79,564	(162,166)
Grants receivable	1,091,736	(2,012,182)
Prepaid expenses and other assets	(100,117)	51,890
Accounts payable	39,926	(171,250)
Accrued payroll and related liabilities	(12,778)	(482,754)
Accrued expenses	(220)	(158,373)
Refundable advances	7,653,072	(19,391)
Net Cash Provided by (Used in) Operating Activities	<u>10,376,172</u>	<u>(1,882,285)</u>
Cash Flows from Investing Activities		
Purchases of investments	(665,746)	(33,834)
Proceeds from sales of investments	175,563	14,400
Purchase of property and equipment	(60,321)	129,604
Proceeds from sale of property	--	(69,603)
Net Cash (Used in) Provided by Investing Activities	<u>(550,504)</u>	<u>40,567</u>
Cash Flows from Financing Activities		
Proceeds from restricted contributions	228	1,300
Payments of contracts payable	--	(7,288)
Net Cash Provided by (Used in) Financing Activities	<u>228</u>	<u>(5,988)</u>
Net Change in Cash and Cash Equivalents, and Restricted Cash	9,825,896	(1,847,706)
Cash and Cash Equivalents, and Restricted Cash, Beginning of year	<u>2,803,697</u>	<u>4,651,403</u>
Cash and Cash Equivalents, and Restricted Cash, End of year	<u>\$ 12,629,593</u>	<u>\$ 2,803,697</u>

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

GRANITE STATE INDEPENDENT LIVING

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED SEPTEMBER 30, 2022

(with comparative totals for the year ended September 30, 2021)

	2022	2021
As reported in the Statement of Financial Position, cash balance consists of:		
Cash and cash equivalents	\$ 12,595,442	\$ 2,769,546
Restricted cash	<u>34,151</u>	<u>34,151</u>
Total Cash, Cash Equivalents, and Restricted Cash	<u>\$ 12,629,593</u>	<u>\$ 2,803,697</u>

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

GRANITE STATE INDEPENDENT LIVING**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 1 - ORGANIZATION

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 three 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.
- Refurbished Equipment Marketplace (REM) – the Organization restores pre-owned durable medical equipment and resells the equipment at affordable prices.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies used in preparing and presenting the accompanying financial statements.

BASIS OF FINANCIAL STATEMENT PRESENTATION

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

GRANITE STATE INDEPENDENT LIVING
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CHANGE IN ACCOUNTING PRINCIPLE

ASU 2020-07, Contributed Nonfinancial Assets

In fiscal year 2022, the Organization retrospectively adopted Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The new guidance requires nonprofit entities to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. The standard also increases the disclosure requirements around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. Adoption of this standard did not have a significant impact on the financial statements, with the exception of increased disclosure.

COMPARATIVE FINANCIAL INFORMATION

The accompanying financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the audited financial statements for the year ended September 30, 2021, from which the summarized information was derived.

CASH AND CASH EQUIVALENTS

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments invested for long-term purposes, including endowments that are perpetual in nature, are excluded from this definition.

ACCOUNTS RECEIVABLE

Accounts receivable consist primarily of noninterest-bearing amounts due for services and programs. The allowance for uncollectable 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 uncollectable.

GRANITE STATE INDEPENDENT LIVING**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)***GRANTS RECEIVABLE***

Grants receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary.

INVESTMENTS

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair value in the Statement of Financial Position. Net investment return/(loss) is reported in the Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses.

PROPERTY AND EQUIPMENT

Property and equipment additions over \$1,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 40 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related accumulated depreciation is removed, and any resulting gain or loss is included in the Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal year 2022 or 2021.

GRANITE STATE INDEPENDENT LIVING**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)***NET ASSETS***

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions.

Net Assets Without Donor Restrictions

Net assets without donor restrictions are net assets available for use in general operations and not subject to donor (or certain grantor) imposed restrictions.

Net Assets With Donor Restrictions

Net assets with donor restrictions are net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization recognizes revenue from contributions and grants that were initially conditional, which became unconditional with restrictions during the reporting period, and for which those restrictions were met during the reporting period, as net assets without donor restrictions.

REVENUE AND REVENUE RECOGNITION

Revenue from providing program services is recognized when services are provided, in an amount that reflects consideration entitled to in exchange for those services. For contracted service arrangements where services are to be performed over a stated period of time, services are considered to be performed ratably over the term of the arrangement. Amounts received in advance are deferred and are reported as contract liabilities until the performance obligation of providing those services has been met.

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Statement of Financial Position.

GRANITE STATE INDEPENDENT LIVING**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)***REVENUE AND REVENUE RECOGNITION (CONTINUED)***

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. Special events revenue is recognized equal to the fair value of direct benefits to donors when the special event takes place. The contribution element of special event revenue is recognized immediately, unless there is a right of return if the special event does not take place.

DONATED SERVICES AND IN-KIND CONTRIBUTIONS

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by GAAP. GAAP allows 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. Donated professional services are recorded at the respective fair value of the services received. Contributed goods are recorded at fair value at the date of donation and as expenses when placed in service or distributed. Donated use of facilities is reported as a contribution and as an expense 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 the gift, and the expense is reported over the term of use.

ADVERTISING COSTS

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

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of program and supporting services activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Certain categories of

GRANITE STATE INDEPENDENT LIVING**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)***FUNCTIONAL ALLOCATION OF EXPENSES (CONTINUED)***

expenses are attributed to more than one program or supporting function. Accordingly, certain costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. Personnel expenses, including salaries and wages, employee benefits, and payroll taxes, are allocated based on time and effort estimates. Occupancy costs are allocated on a square footage basis.

INCOME TAXES

The Organization has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose.

ESTIMATES

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

FINANCIAL INSTRUMENTS AND CREDIT RISK

Deposit concentration risk is managed by placing cash and money market accounts with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual 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. Investments are made by diversified investment managers whose performance is monitored by the Finance Committee of the Board of Directors. Although the fair value of investments are subject to fluctuation on a year-to-year basis, the Finance Committee believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FAIR VALUE MEASUREMENTS AND DISCLOSURES

Certain assets and liabilities are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions, regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety at the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset or liability within the hierarchy is based upon the pricing transparency of the asset or liability and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

GRANITE STATE INDEPENDENT LIVING**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)***NEW ACCOUNTING STANDARDS TO BE ADOPTED IN THE FUTURE****Leases*

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the Statement of Financial Position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. This ASU will be effective for the Organization for the fiscal year ending September 30, 2023. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Credit Losses

In June 2016, the FASB issued ASU 2016-13, *Measurement of Credit Losses on Financial Instruments*. The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the Statement of Activities will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This ASU will be effective for the Organization for the year ending September 30, 2024. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 3 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, were comprised of the following at September 30, 2022 and 2021:

	2022	2021
Financial assets at year end:		
Cash and cash equivalents	\$ 12,595,442	\$ 2,769,546
Restricted cash	34,151	34,151
Accounts receivable, net	1,155,251	1,234,815
Grants receivable	1,550,263	2,641,999
Investments	1,513,706	1,215,225
Total financial assets	16,848,813	7,895,736
Less amounts not available to be used within one year:		
Restricted cash	34,151	34,151
Net assets with donor restrictions	50,932	30,912
Perpetual endowment	198,015	197,787
	283,098	262,850
Financial assets available to meet expenditures over the next year	\$ 16,565,715	\$ 7,632,886

Endowment funds consist of donor-restricted perpetual endowments and are not available for general expenditure. However, income from donor-restricted endowments is available for general use.

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.

NOTE 4 - 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).

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 5 - ACCOUNTS RECEIVABLE, NET

Accounts receivable consisted of the following at September 30, 2022 and 2021:

	2022			2021		
	Receivable	Allowance	Net	Receivable	Allowance	Net
Medicaid	\$ 1,137,393	\$ 2,452	\$ 1,134,941	\$ 938,853	\$ 2,452	\$ 936,401
Other	76,203	55,893	20,310	368,657	70,243	298,414
	<u>\$ 1,213,596</u>	<u>\$ 58,345</u>	<u>\$ 1,155,251</u>	<u>\$ 1,307,510</u>	<u>\$ 72,695</u>	<u>\$ 1,234,815</u>

NOTE 6 - INVESTMENTS**INVESTMENT COMPOSITION**

Investments, measured at fair value on a recurring basis, consisted of the following at September 30, 2022:

	Level 1	Level 2	Level 3	Total
Exchange-traded funds	\$ 182,239	\$ --	\$ --	\$ 182,239
Mutual funds	208,177	--	--	208,177
Money market funds	54,461	--	--	54,461
U.S. Government bonds	--	147,311	--	147,311
U.S. Corporate bonds	--	540,097	--	540,097
U.S. Treasury obligations	--	58,952	--	58,952
U.S. Common stock	322,469	--	--	322,469
Total	<u>\$ 767,346</u>	<u>\$ 746,360</u>	<u>\$ --</u>	<u>\$ 1,513,706</u>

Investments, measured at fair value on a recurring basis, consisted of the following at September 30, 2021:

	Level 1	Level 2	Level 3	Total
Exchange-traded funds	\$ 136,074	\$ --	\$ --	\$ 136,074
Mutual funds	195,627	--	--	195,627
Money market funds	47,655	--	--	47,655
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	275,275	--	--	275,275
Total	<u>\$ 654,631</u>	<u>\$ 560,594</u>	<u>\$ --</u>	<u>\$ 1,215,225</u>

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 6 – INVESTMENTS (CONTINUED)

INTEREST RATE RISK

Interest rate risk is the risk that changes in 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. Information about the sensitivity of the fair value of the Organization's investments to interest rate fluctuations as of September 30, 2022 was as follows:

Investment Type	Fair Value	Investment Maturities (in Years)				N/A
		Less Than 1	1-5	6-10	More Than 10	
Exchange-traded funds	\$ 182,239	\$ --	\$ --	\$ --	\$ --	\$ 182,239
Mutual funds	208,177	--	--	--	--	208,177
Money market funds	54,461	--	--	--	--	54,461
U.S. Government bonds	147,311	--	106,217	41,094	--	--
U.S. Corporate bonds	540,097	173,418	251,298	115,381	--	--
U.S. Treasury obligations	58,952	29,805	29,147	--	--	--
U.S. Common stock	322,469	--	--	--	--	322,469
	<u>\$ 1,513,706</u>	<u>\$ 203,223</u>	<u>\$ 386,662</u>	<u>\$ 156,475</u>	<u>\$ --</u>	<u>\$ 767,346</u>

Information about the sensitivity of the fair values of the Organization's investments to the interest rate fluctuations as of September 30, 2021 was as follows:

Investment Type	Fair Value	Investment Maturities (in Years)				N/A
		Less Than 1	1-5	6-10	More Than 10	
Exchange-traded funds	\$ 136,074	\$ --	\$ --	\$ --	\$ --	\$ 136,074
Mutual funds	195,627	--	--	--	--	195,627
Money market funds	47,655	--	--	--	--	47,655
U.S. Treasury obligations	99,159	--	34,711	64,448	--	--
U.S. Corporate bonds	441,230	66,374	307,786	67,070	--	--
Convertible bonds	20,205	20,205	--	--	--	--
U.S. Common stock	275,275	--	--	--	--	275,275
	<u>\$ 1,215,225</u>	<u>\$ 86,579</u>	<u>\$ 342,497</u>	<u>\$ 131,518</u>	<u>\$ --</u>	<u>\$ 654,631</u>

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 6 – INVESTMENTS (CONTINUED)

CONCENTRATION OF RISK

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. The Organization was in compliance with this policy at September 30, 2022 and 2021.

NOTE 7 - PROPERTY AND EQUIPMENT

Property and equipment was comprised of the following at September 30, 2022 and 2021:

	2022	2021
Land	\$ 69,198	\$ 69,198
Buildings and improvements	1,171,061	1,171,061
Furniture, fixtures and equipment	1,160,264	1,045,689
Vehicles	632,525	632,525
Fixed assets not in service	--	54,254
	3,033,048	2,972,727
Less accumulated depreciation	(2,334,742)	(2,267,011)
Total	\$ 698,306	\$ 705,716

Depreciation expense totaled \$67,731 and \$171,909 in fiscal years 2022 and 2021, respectively.

NOTE 8 - REFUNDABLE ADVANCES AND GRANTS

The Organization receives grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenditures. Amounts received prior to incurring qualifying expenditures are reported as refundable advances. In fiscal year 2022, the Organization was the recipient of American Rescue Plan Act (ARPA) funds totaling approximately \$9 million. The funds were received in advance and approximately \$1.4 million was recognized as revenue when eligible expenses were incurred. At September 30, 2022 and 2021, \$7,916,939 and \$263,867, respectively were comprised primarily of ARPA funds and reflected as refundable advances.

GRANITE STATE INDEPENDENT LIVING**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 8 - REFUNDABLE ADVANCES AND GRANTS (CONTINUED)

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. This 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 cost ultimately disallowed, if any, would not materially affect the financial position of the Organization.

NOTE 9 - ENDOWMENT FUNDS***TYPES OF FUNDS***

The Organization's endowment consists of individual funds established by donors to provide funding for specific activities and general operations. Net 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, 2022, 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. The earnings from endowment held in perpetuity are available for spending without further action by the Board of Directors.

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, 2022 and 2021.

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 9 - ENDOWMENT FUNDS (CONTINUED)

CHANGES IN ENDOWMENT NET ASSETS

Changes in endowment net assets for the years ended September 30, 2022 and 2021 were as follows:

	Perpetual Endowment	
	2022	2021
Endowment net assets, beginning of year	\$ 197,787	\$ 196,487
Contributions	228	1,300
Endowment net assets, end of year	<u>\$ 198,015</u>	<u>\$ 197,787</u>

NOTE 10 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were comprised of the following at September 30, 2022 and 2021:

	2022	2021
Subject to expenditure for specified purpose:		
Access modification program	\$ 21,903	\$ 7,045
Advocacy activities	5,918	5,661
Community economic development program	6,790	6,790
IMPACCT program	11,321	11,416
Veterans	5,000	--
	<u>50,932</u>	<u>30,912</u>
Perpetual endowment	<u>198,015</u>	<u>197,787</u>
Total	<u>\$ 248,947</u>	<u>\$ 228,699</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, 2022 and 2021:

	2022	2021
Satisfaction of purpose restrictions:		
Access modification program	\$ 24,595	\$ 6,814
IMPACCT program	95	679
Total	<u>\$ 24,690</u>	<u>\$ 7,493</u>

GRANITE STATE INDEPENDENT LIVING

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 11 - CONTRIBUTED NONFINANCIAL ASSETS

The Organization received contributed nonfinancial assets in the amount of \$33,854 and \$45,008 for the years end September 30, 2022 and 2021, respectively. These contributed nonfinancial assets in fiscal years 2022 and 2021 related to the donation of equipment and service discounts, and personal protective equipment which were utilized in the Organization's programs. The Organization valued the nonfinancial assets at the estimated fair market value of similar items considering the goods' conditions at the time of contribution. There were no associated donor restrictions.

NOTE 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 \$68,237 and \$92,362 for the years ended September 30, 2022 and 2021, respectively.

NOTE 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 2026. The Organization also rents additional facilities on a month-to-month basis. Rent expense under these agreements, which is included in occupancy in the Statement of Functional Expenses, totaled \$216,350 and \$190,307 for the years ended September 30, 2022 and 2021, respectively.

The Organization also leases office equipment under the terms of non-cancellable lease agreements that are scheduled to expire at various times through 2028. Equipment rental expense, which is included in equipment and maintenance in the Statement of Functional Expenses, totaled \$32,137 and \$36,364 for the years ended September 30, 2022 and 2021, respectively.

Estimated future minimum lease payments are as follows:

2023	\$	134,116
2024		68,740
2025		44,579
2026		36,323
2027		8,459
2028		300
Total future minimum lease payments	\$	292,517

GRANITE STATE INDEPENDENT LIVING**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 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, 2022 and 2021, Medicaid accounted for 73% and 72%, respectively, of total revenues and 98% and 76%, respectively, of total accounts receivable.

NOTE 15 - RECLASSIFICATIONS

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

NOTE 16 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through _____, 2023, which is the date the financial statements were available to be issued.



FY24 BOARD OF DIRECTORS

Interim Chair (EC, GC)
Grant Van Der Beken (2025-1)

[Redacted]

Interim 1st Vice Chair (EC, FC)
Eric Schlepffhorst (2025-1)

[Redacted]

Interim 2nd Vice Chair (EC, GC, FC)
Larry Smukler (2025-2)

[Redacted]

Secretary (EC, FC)
Lisabritt Solsky (2026-1)

[Redacted]

Treasurer (EC, FC)
Kenneth Traum (2026-1)

[Redacted]

Kevin Ennis (2025-2) (GC, DC)

[Redacted]

Bruce Higginbotham (2025-1) (DC)

[Redacted]

Donald McDonah (2025-1) (DC)

[Redacted]

Iris Polley (2022-1) (DC)

[Redacted]

Dave Qualey (2022-1) (DC)

[Redacted]

Anne Vallette (2026-1) (GC)

[Redacted]

*Board members receive no salaries.
Revised 7/17/24*

KEY PERSONNEL

NH Department of Education

Contractor Name: Granite State Independent Living

Name of Program: IMPACCT

NAME	JOB TITLE	ANNUAL SALARY	PERCENT PAID FROM THIS CONTRACT	BUDGET PERIOD:		
				SFY2024 10/1/2023 - 6/30/2024	SFY2025 7/1/2024 - 6/30/2025	SFY2026 7/1/2025 - 9/30/2025
Marcia Bagley	Chief Program Officer	\$130,000	20%	\$19,500	\$26,000	\$6,500
Brianna Smith	Director of Education Services	\$64,818	90%	\$43,752	\$58,336	\$14,584
Debbie Cortes	Manager of Education Services	\$58,545	80%	\$35,127	\$46,836	\$11,709
Kelly Jones	Lead Transition Specialist	\$50,182	95%	\$35,754	\$47,673	\$11,918
Amanda Chase	Lead Transition Specialist	\$50,626	95%	\$36,071	\$48,095	\$12,024
Denise Neskorik	Lead Transition Specialist	\$50,182	95%	\$35,754	\$47,673	\$11,918
Patrick Bernard	Lead Transition Specialist	\$49,858	95%	\$35,523	\$47,365	\$11,841
Jessica Therriault	Lead Transition Specialist	\$48,091	95%	\$34,265	\$45,686	\$11,422
TBD	Transition Specialist	\$45,744	95%	\$32,592	\$43,456	\$10,864
Sarahjane Irizarry	Transition Specialist	\$45,226	95%	\$32,224	\$42,965	\$10,741
TBD	Transition Specialist	\$44,954	95%	\$32,030	\$42,707	\$10,677
Christy Silfani	Transition Specialist	\$46,000	95%	\$32,775	\$43,700	\$10,925
Megan Ballard	Transition Specialist	\$46,000	95%	\$32,775	\$43,700	\$10,925
TBD	Transition Specialist - floater	\$44,954	100%	\$33,716	\$44,954	\$11,239
TOTAL SALARIES PAID FROM THIS CONTRACT				\$471,859	\$629,145	\$157,286

Joshua Serard



PROFESSIONAL SUMMARY: I have ten years of experience in the physical services field, five years as a Lead Residential Counselor and I am currently a Transition Specialist. My passion is being a motivational leader and organizational problem solver. In my work life I have advanced supervisory, team building, and customer service skills. My practice desires are utilizing my experience gained in the development and execution of the programs created for individuals with specific needs. I am highly innovative and explicitly client focused as a staff member and a supervisor. I have a sustained record of achievement in all aspects of the operations of the business I am serving. Delivering the requirements of the Supervisory board and supervisory staff. I also am proficient in the staff recruitment and all aspects of the hiring process. I can think creatively and adapt to the multitask environments we create in support of my team initiatives and the goals for the student. that I am working. I am self-motivated with a strong willingness to learn new tasks in a fast-paced environment. My proven customer service skills are exceptional, especially with parents and school staff. I have a proven record of accomplishment and communication.

EDUCATION:

University of Maine – Orono	<i>Bachelor's Degree</i>	<i>Kinesiology and Physical Education</i>	May 2015
NH Institute of Therapeutic Arts	School of Massage Therapy	<i>Massage Therapist</i>	June 2011
NH Technical Institute	<i>Course Work</i>	September 2009 -Dec 2009	
Bow High School	<i>High School Diploma</i>		June 2009

Additional training:

MANT Training/Safety Care Training
RBT Training Behavioral Support
CPR and First Aid certified
Wilderness Response certified

Skills/Abilities:

Proficient with Google applications and PC/Microsoft Office Suite
Experienced in both Apple and PC platforms
Knowledgeable with staff and direction of clients
Extremely skilled with Microsoft word, excel programs and PowerPoint

EMPLOYMENT:

Granite State Independent Living

Lead Transition Specialist

July 2023 – Present

- ❖ Serves as lead instructor of the day-to-day academic activities
- ❖ Oversees the development of the new ELOs (extended learning opportunities) to respond to identified student needs
- ❖ Directs staff in recruitment, intake, and progression through the program experience and back to school and other appropriate service
- ❖ Works with Program Administrators and stakeholders (Regional Advisory Group) to continually review and evaluate all aspects of the program – assess process effectiveness and full academic rigor
- ❖ Responsible for establishing and maintaining student expectations
- ❖ Provide support to work site activities as needed
- ❖ Completes all the necessary program reports with high quality and in a timely manner

Transition Specialist

December 2022 – July 2023

- ❖ Responsible for carrying out day-to-day academic activities with flexibility and focus on goals
- ❖ Establish, develop, and maintain student expectations while being able to quickly make decisions
- ❖ Provide support to worksites of students and ensure task understanding and improving soft and hard skills in a work environment allowing the students to create their learning style
- ❖ Effectively communicates with all parents, school personal, student teams, and other community partners

Kelly Jones

Skills Profile

- CPR/AED Certified
- CPI Certified
- Staff Development Experience
- Communication Skills
- Coordinator Skills
- Illustrated Leadership Ability
- Bachelor's degree in healthcare management

Employment History

Transition Specialist

May 2023- present

Granite State Independent Living, Nashua, NH

- Delivered curriculum.
- Recruit students
- Build relationships with schools and foster them.
- Find business partners for student worksites.

Special Education Paraprofessional

2003 - May 2022

Milford School District, Milford, NH

- Program Associate
- 1:1 Paraeducator
- Processed and delivered curriculum.
- Wellness Coordinator

Human Resource Office - Peer Tutor & Academic Support Center

1997 – 2002

Mount Wachusett Community College, Gardner, MA.

- Development and implementation of tutoring program
- Organization of Schedules
- Oversight of the lunch program
- Data entry using Excel and Word

Education

Mount Wachusett Community College Gardner, Ma.

1997-1999

- Completed an associate degree in human services in 1999
- Cumulative GPA 3.2

Fitchburg State College Fitchburg, Ma.

2001-2002

- **Worked toward B.S. in Sociology**
- **Cumulative GPA 3.6**

Granite State College, Concord, NH.

2021-June 2022

- **B.S. in Healthcare Management**
- **Cumulative GPA 3.8**

Community Service

- **Lion's Club**
- **Souhegan Valley Lacrosse Club- league game scheduler**
- **Milford Community Athletic Association**
- **Best Buddies**

Awards and Accolades

- **Lion of the Year 2010**

Jessica Therriault

Educator and facilitator passionate about supporting all learners. Effective at working independently and as a team. Respect for diversity and cultural inclusivity in all aspects of life and learning.

PROFESSIONAL EXPERIENCE

Granite State Independent Living | Dover, New Hampshire

April 2023-Present

Lead Transition Specialist for IMPACCT Academy

- Manage all aspects of a 16-week academic program from recruitment to matriculation, including: participating in and directing staff in recruitment, intake, and progression through the program experience and back to school and other appropriate service.
- Recruit a full class of 16 individuals from over 19 regional schools and placements three times yearly through email campaigns, advisory meetings, meet-and-greets at schools, observation days for administrators, and meetings with students, school staff, and parents.
- Serve as lead instructor for academic programming in career exploration training in soft and hard skills.
- Evaluate student progress and provide mastery-oriented feedback for competency-based learning.
- Establish and maintain student expectations in the classroom and at the worksite.
- Adapt to academic and social situations in the classroom using researched, evidence-based strategies.
- Contact local businesses to establish relationships and arrange worksite internships for students based on industry and student needs and interests.
- Support local worksites and student interns throughout the cohort, including observing, direct on-the-job training, and new skills training.
- Establish and maintain clear communication with stakeholders including program directors, school administration, case managers, transition coordinators, and parents to ensure student success.
- Coordinate and facilitate monthly Regional Advisory meetings to work with Program Administrators and stakeholders to continually review and evaluate all aspects of the program – assess process effectiveness and full academic rigor.
- Maintain effective records through data recording, monthly update reports, and day-to-day observations and communications.
- Maintain professional knowledge and skills by reviewing professional literature, conducting independent research, and attending workshops and trainings.
- Support and uphold GSIL policies and procedures, workplace regulations, and safety practices.

Newmarket Jr./Sr. High School | Newmarket, New Hampshire

August 2018 – July 2022

Teacher and Grade Level Coordinator

- Established trust and credibility with students through advising and relationship building.
- Maintained effective communication with stakeholders via emails, phone conversations, and meetings.
- Presented to audiences of up to 200 individuals using established public speaking capacities.
- Facilitated events for between 30-100 participants with a focus on inclusivity and adaptivity.
- Independently created and implemented a Grade 7 ELA curriculum to increase testing scores by 22%.
- Utilized technological tools, including video and audio editing platforms to create learning content.
- Analyzed qualitative and quantitative data to develop reports and make informed policy decisions.
- Coordinated a grade-level team to ensure that goals were met in a timely manner.
- Reviewed deliverables for up to 90 learners at a time, responding with mastery-oriented feedback.
- Simultaneously managed implementation projects in MTSS Intervention, SEL, STEAM, and ELA.
- Conducted outreach with local partners to establish and build a middle school STEAM program.
- Analyzed barriers related to equity and inclusion to ensure equitable experiences for all.

Universal Design for Learning Facilitator/Coordinator

- Coordinated a UDL implementation project from exploration, to teacher learning, to classroom use.
- Lead outreach and relationship building to bring in prospective new teachers and triple our participants.
- Used iterative design techniques to create accessible curriculum frameworks and materials.

Community Leadership

American Independence Museum | Exeter, New Hampshire

2022 – Present

Educational Program Management Volunteer - Field Trip Curriculum Development

- Determine and write learning outcomes for museum-specific programming.
- Design program matrixes, standard operating procedures, and templates for activity planning.
- Collaborate with a team of educators to redesign a comprehensive field trip for up to 40 participants at a time.
- Determine and pre-design publications and extra-curricular materials.

Green Acres Stables | Madbury, New Hampshire

2010 – Present

Volunteer Event Coordinator, Secretary, Scorer

- Build relationships with volunteers and manage volunteer schedules to ensure flawless event delivery.
- Maintain and analyze records and spreadsheets to score events and ensure financial success.
- Communicate clearly to participants to ensure that all rules and regulations are followed on the day of the event.

EDUCATION AND CERTIFICATIONS

University of New Hampshire | Dover, New Hampshire

Masters in Education - Secondary Education (GPA 4.0)

Bachelor of the Arts - English Teaching (GPA 4.0)

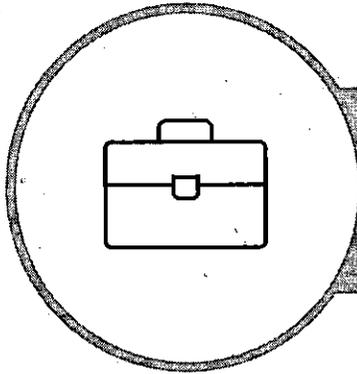
NH Department of Education Experienced Educator License - Grades 6-12 English/Language Arts

CAST Universal Design for Learning Associate Level 1 Certification

Alfred Ernest Richards Award for Excellence in English Teaching

TECHNICAL PROFICIENCIES

Google Suite | Microsoft Office Suite | Outlook | Zoom | Trello | Asana



MEGAN BALLARD

SKILLS

- Event planning
- Tour guiding
- Sales management
- Team leadership
- Program development
- Museum management
- Data input
- Historical analysis
- Curriculum development
- Proficient in Microsoft, Google applications, and Outlook
- Cultivating relationships

VOLUNTEER EXPERIENCE

VOLUNTEER TUTOR • DECEMBER 2020 – JUNE 2021

I gave tutoring lessons twice a week to a student in the 10th grade. We worked on various subjects and developed their skills in time management & organization.

EXPERIENCE

TRANSITION SPECIALIST • GRANITE STATE INDEPENDENT LIVING • MAY 2023 – CURRENT

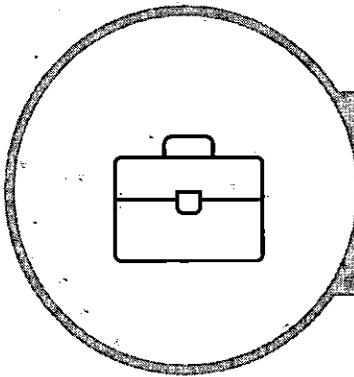
My role as a transition specialist includes teaching work-readiness education to students with disabilities through an ELO program called IMPACCT Academy and providing follow-up services to those students upon graduation from the program. I am also responsible for cultivating and maintaining relationships with school personnel, parents, business & community partners, and local resources to help students on their pathway to life after high school. Curriculum is delivered in the form of work-readiness training, self-advocacy, goal setting, and independent living.

SPECIAL EDUCATION PARAPROFESSIONAL • DOVER MIDDLE SCHOOL • OCTOBER 2021 – MAY 2023

My position as a paraprofessional involved working with high needs students at Dover Middle School in their autism resource room. As a para I assisted students with academic needs and structural support. Areas of need/strategies to assist are determined by student IEP guidelines and case manager recommendations. Data tracking and reporting was completed daily. I also prioritized the dignity, health, and safety of the students.

MUSEUM EDUCATOR • ALBACORE PARK • JUNE 2022 – SEPT 2022

I worked as a temporary Museum Educator for Albacore Park, assisting the team in creating and implementing a robust schedule of education programs. I was also responsible for training a small staff of volunteers to run daily programs. My responsibilities were to develop lesson plans for current and future programming, deliver the programs during events and daily operations, design an education brochure, and collect visitor feedback.



MEGAN BALLARD

EDUCATION

BACHELOR OF ARTS IN PUBLIC HISTORY WITH A MINOR IN TRAVEL & TOURISM • MAY 2018 • SALEM STATE UNIVERSITY

Graduated Magna cum laude with a 3.7 GPA and lifetime membership in Phi Alpha Theta, the national honors society for historians.

VISITOR SERVICES & SALES MANAGER • OLD NORTH CHURCH & HISTORIC SITE • AUGUST 2018 – AUGUST 2020

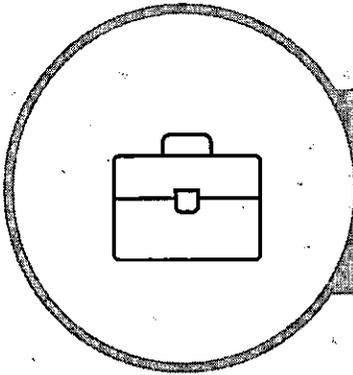
I was responsible for the complete onboarding and management of the visitor services team. I worked directly with thousands of visitors every year. My most frequent clients were school groups, Boston walking tours, and cruise liners, looking to arrange field trips or private events. Additional responsibilities included data input, revenue reporting, website editing, donor retention, and invoicing.

EDUCATOR • OLD NORTH CHURCH & HISTORIC SITE • APRIL 2018 – AUGUST 2018

I held a dual position as an educator and a first-person interpreter. I was responsible for teaching visitors and school groups the process used by the colonists to create colonial-style drinking chocolate. The demonstration used props to show cultivation and creation from "bean to beverage". The position included wearing historically accurate clothing and memorizing a multitude of facts and information from the 17th & 18th centuries.

TOUR GUIDE & MUSEUM INTERN • THE HOUSE OF THE SEVEN GABLES • MAY 2017 – AUGUST 2018

My undergraduate internship allowed me to explore my interest in non-profits, specifically in museums. I worked on social media management and surveying visitor experience. I also worked closely with the archival team to catalogue and input notable objects into PastPerfect. At the end of my internship, I was hired as a tour guide giving educational and historical tours of the mansion to groups and school groups. Tours covered the architectural, familial, and maritime history of the site.



MEGAN BALLARD

ADMISSIONS AMBASSADOR • SALEM STATE UNIVERSITY • MARCH 2015 – MAY 2018

While an admissions ambassador I gave daily tours of the university campus to prospective students and their families. My position was also responsible for hiring, scheduling, and training ambassadors. I also worked in the office, inputting/converting grades from prospective student applications using the programs Onbase and Peoplesoft.

RIDES TEAM LEAD • SIX FLAGS NEW ENGLAND • APRIL 2012 – OCTOBER 2016

As a team lead, I oversaw a division of the park that composed of up to thirty employees from April – October each year. My duties included operating theme park rides, managing a break schedule, employee training, daily paperwork, safety implementation, addressing guest concerns, and cleaning tasks.

Marcia Bagley

“...a good communicator...I see you
being a special education director –
a really good one...”

Janice Martin, Former
Director of Special Education
Nashua School District

“... effectively addressed barriers
related to implementing transition
and child find requirements,
thinking creatively while keeping the
needs of families and children at the
forefront...”

Michelle Lewis, Executive
Director, PIC

“...works through any hurdles
successfully making sure that each
child's needs are met...”

Susan Angel, Former
Administrative Assistant,
Nashua School District

“...a talented and humble...
administrator who can truly make a
difference”

Simonne Perry, Teacher

Professional Profile

Enthusiastic and energetic Administrator who is eager to support individuals with differing abilities, staff and families to ensure all individuals are provided equal access to opportunities within their communities.

- New Hampshire Certificate in Special Education Administration and Educator Certificate in General Special Education and Elementary Education.
- Well versed in the New Hampshire Standards for the Education of Children with Disabilities and IDEA requirements.
- Chair and Vice Chair of the Board of Directors for the Parent Information Center on Special Education (PIC), 2012 – 2021.
- PIC Volunteer Advocate for Special Education.
- Named New Hampshire Special Education Administrator of the Year for 2022.

Education

2002 – 2004

Master's of Science

Master's of Science in Human Services Management in Special Education with a concentration in Applied Behavior Analysis (ABA).

McDaniel College

Westminster, MD

1997 – 2002

Bachelor's of Science

Bachelor's of Science in Special and Elementary Education.

Marywood University

Scranton, PA

Employment

2023 - present

Granite State Independent Living (GSIL)

Concord, NH

Chief Program Officer

- Oversee the coordination and delivery of all programs, contracts and services promoting collaborative relationships in the pursuit of independence for individuals with disabilities.
- Coordinate with CEO and executive team to create and maintain overall program development and management across multiple sites and departments.
- Represent GSIL with external community partners.
- Directly supervise four program directors.
- Create and support a high performing culture amongst all programs that align with GSIL's core values.
- Monitor emerging needs among key stakeholders such as consumers, government and other funding services.

2007– 2022

Nashua School District

Nashua, NH

Director, Special Education 2018- 2022

Assistant Director, Special Education 2016-2018

Preschool Coordinator 2007 - 2016

- Directly supervised a team of nine administrators and administrative support staff to support the goals and vision of the Nashua School District.
- Oversaw and supervised 500+ special education staff, ensuring all 2000+ students' IEPs were fulfilled in accordance with Federal and State law.
- Facilitated the District's response to the COVID-19 pandemic, providing guidance and tools to staff to best support students during remote and hybrid learning.
- Created and manage budget for special education department (approximately \$12.2 million).
- Provided technical assistance to teams to problem solve unique issues, maintain compliance, and meet students' unique needs.

"... has the ability to humanize what can be an overwhelming process for parents...extremely professional...always positive..."

Kyle Langille, Former Principal, Nashua School District

- Collaborated with senior leadership, building administrators and other administrators to ensure all students had equal access to high quality educational opportunities.
- Processed and respond to parent complaints, OCR complaints and due process requests.
- Facilitated team and department meetings.
- Created and conducted trainings for Nashua School District staff.
- Directed and coordinated the Nashua Early Education Program (NEEP), inclusive of the tuition-based Play Pals program.
- Supervised the Special Education process for all referred students ages 2.5 – 5, averaging 215 per year.
- Developed Preschool Procedures, Program Descriptions and Curriculum for the Nashua School District in compliance with the New Hampshire Rules for the Education of Children with Disabilities. Nashua Preschool procedures have been used as exemplars for school districts throughout New Hampshire.
- Collaborated with all team members including parents, advocates, principals, teachers, and service providers to resolve issues and provide students with a free and appropriate public education (FAPE).

2006 – 2007 The Birchtree Center Portsmouth, NH

Special Education Case Coordinator

"...it was really hard sending [him] to school at such a young age, but from our first IEP meeting, you made us feel so

Developed students' Individualized Education Plans. Prepared quarterly progress reports. Administered standardized and criterion-referenced evaluations. Coordinated and facilitated alternative forms of state testing. Assisted in the development and implementation of curriculum and related materials. Implemented students' IEP goals within the classroom in one-to-one settings. Modeled teaching of students' academic programs in the classroom.

comfortable...Parents are lucky to have someone like you help with this initial transition..."

Cheryl B, Parent

2004 – 2006 Sheppard Pratt -The Forbush School Temple Hills, MD

Special Education Teacher

Provided direct instruction to students with Autism in a non-public twelve-month school. Responsible for the development, implementation and supervision of Individualized Education Plans and Behavior Management Plans. Prepared quarterly progress reports. Collected and analyzed data. Planned, created, and introduced group and individual lessons and materials tailored to IEPs and curriculum. Prepared and facilitated alternative forms of standardized testing. Supervised Teaching Assistants.

2001 – 2004 Target Community and Ed. Services, Inc. Westminster, MD

Community Living Manager

Delivered direct care to adults with developmental disabilities. Collaborated in the opening of a new alternative living unit. Organized all required paperwork, coordinated inspections, oversaw the hiring, scheduling, and training of staff, and managed the household budget.

"... the Preschool department, under the leadership of Marcia Bagley, has come leaps and bounds... she wears many, many hats and does a fabulous job..."

Sarah Almeida, Speech Pathologist

Debbie Cortes

Qualification Highlights

- Good Attitude
- Critical Observer
- Flexible
- Deal with Difficult situations
- Think Outside the Box
- Value Education
- Empathetic
- Highly Organized

Related Skills

CLASSROOM MANAGEMENT

- Managed a classroom of 10-25 students.
- Organized activities for students and individuals with IEPs/ ISPs.
- Continually encouraged children to be understanding and patient with others.
- Communicated effectively with students, teachers and parents.
- Critically observed student progress and provided learning material needed to help students succeed.

COMPUTER SKILLS

- Able to troubleshoot common Computer issues
- Experienced in Audio/Visual equipment
- Proficient in Word, Excel, PowerPoint, Google Classroom, Imagine Learning, Aspen X2, Smarter Balanced Testing

BILINGUAL

- Effectively communicate verbally and in writing in Spanish.
- Can understand and partially communicate in Portuguese.

Experience

Granite State Independent Living, Lead Transition Specialist	Nashua, NH	10/2018-Present
Granite State Independent Living, Transition Coordinator	Nashua, NH	8/2017-10/2018
Nashua School District; Para Professional	Nashua, NH	10/2014-07-2016
TILL, INC; Residential Manager	Dedham, MA	01/2013-09/2014
TILL INC; Residential Staff	Dedham, MA	09/2011-01/2013
Atlantic Union College; IT Secretary	South Lancaster, MA	08/2007-05/2011
Atlantic Union College; Maintenance	South Lancaster, MA	08/2007-05/2011
Atlantic Union College; Audio/Visual Tech	South Lancaster, MA	08/2007-05/2011

Education

Nashua Community College; Educator Preparation Associates Degree	Nashua, NH	5/2017
Atlantic Union College; Biology 72 Credits	South Lancaster, MA	9/2007-5/2011

Denise Irene Neskorik



Education-Walla Walla College

2000 BS Speech Communication (emphasis-public speaking)
1993 BA Elementary Education
Minor in Health

Work Experience

- 2023- Present Granite State Independent Living- Lead Transition Specialist**
Experience- Instructs daily academics for students, maintaining academic rigor. Supervises extended learning activities for students. Supports work site activities when needed.
- 2015- Present Self Employed-Uber**
Customer rating 4.95 and higher, Current Rating 5.0
- 2017-2019 Ross Sterling Middle School - Humble, TX**
Experience: Identified specific skills, developed and implemented a remedial plan to increase testing scores for at risk students.
- 2015-2017 Adventist Christian Academy of Texas - Conroe, TX**
Experience: 5th & 6th grade teacher, HS choir director, HS Health, HS Computer. Developed and implemented curriculum for a HS life skills class.
- 2003-2015 Spring ISD-Pat Reynolds Elem. - Houston, TX**
Experience: Regular Education and ELL Teacher (2nd language learners) 3rd grade and 5th grade for Language Arts/Social Studies
Leadership positions: 5th grade Team Leader; Social Studies District Representative; TRIBES trainer (team building), Student Council 5th grade sponsor, Spelling Bee Coordinator, Microsoft trainer for Educators.
- 1998-2003 Humble ISD- North Belt Elem - Humble, TX**
Experience: Regular Education 3rd and 4th grade
- 1996-1998 Child Development Services US Army - Babenhausen, Germany**
Experience: Asst. Director for Army daycare, Scheduled and supervised 15-20 workers including cook, secretary and teachers; maintained an age-appropriate quality educational environment for infants, toddlers and preschoolers; NAYAC certification was processed and approved during this time; in charge of daily running of center in all areas including paperwork, inspections, and finances.

Patrick Bernard



Highly organized and detail-oriented individual with over a decade of classroom experience with diverse student populations. Ability to work in a fast-paced environment, with individuals and groups from diverse cultural backgrounds as a team member or independently. Strong leadership abilities, adaptable, resilient and able to effectively solve problems in stressful situations. Coordinated and diligent activity coordinator skilled in student behavior management and redirection. Supports faculty and classroom needs with proactive and diligent approach. Passionate about helping students and offers proven skills developed over ten years of related experience. Versed in school standards and strategies to optimize learning for any students needs.

Work Experience

Lead Transition Specialist

Granite State Independent Living - Manchester, NH
August 2023 to Present

- Serves as lead instructor of the day-to-day academic activities.
- Oversees the development of the new ELO's (extended learning opportunities) to respond to identified student needs.
- Directs staff in recruitment, intake and progression through the program experience and back to school and other appropriate service.
- Works with Program Administrators and stakeholders (Regional Advisory Group) to continually review and evaluate all aspects of the program – assess process effectiveness and full academic rigor.

Instructional Assistant/ Registered Behavior Tech

SAU8 School District - Concord, NH
March 2018 to Present

- Supported student learning objectives through personalized and small group assistance.
- Provided support to help students with special needs learn and grow.
- Provided support during classes, group lessons and classroom activities.
- Delivered curriculum in both one-on-one lessons and group learning environments.
- Used behavior modeling and specialized teaching techniques to share and reinforce social skills.
- Provided support during classes, group lessons and classroom activities
- Assessed student assignments to check quality and completeness before submission for grading

Freelance Writer

Freelance - Concord, NH
July 2005 to Present

- Wrote and posted content for company blog, keeping customers updated and engaged
- Wrote and edited long- and short-form copy for blogs, websites, social media, presentations, training materials and more
- Wrote in several styles and voices for website, print and internal documents

- Shaped the strategic direction of copy by collaborating with marketing and retail partners
- Prioritized workflow and managed schedules to deliver completed projects under deadline.

Residential Counselor and Instructional Assistant

Spaulding Youth Center - Northfield, NH

March 2014 to August 2015

- Counseled students with mental health disorders such as emotionally handicapped, learning disabled, neuro- behaviorally impaired, autistic, mentally challenged or delinquent boys and girls or adolescents
- Supervised residential and day treatment children during class and on field trips
- Supported student learning objectives through personalized and small group assistance.
- Provided support to help students with special needs learn and grow.
- Counseled clients to help them understand and overcome personal, social and behavioral problems
- Consulted with other staff members regarding treatment plans as deemed appropriate by team leader.

Substitute Teacher

Manchester School District - Manchester, NH

September 2007 to June 2015

- Instructed up to 35 students individually and in groups
- Adapted teaching methods and materials to meet students' varying needs and interests
- Set up lesson materials, bulletin board displays and demonstrations
- Encouraged students with special academic interests to fully pursue those subjects
- Worked one on one with students with special needs.
- Upheld classroom routines to support student environments and maintain consistent schedules.
- Followed classroom plans left by class teacher to continue student education and reinforce core concepts.
- Repeatedly requested as substitute teacher by teachers based on excellent past referrals and trusted performance.

Education

Master of Arts in Creative Writing

Southern New Hampshire University - Hooksett, NH

August 2007 to 2009

Skills

- Managing classroom for diverse populations Expertise in Creative Writing
- Expertise in English and special-needs classrooms Diverse classroom settings
- Experience with special-needs students Strong collaborator
- Positive reinforcement Teaching/tutoring
- Creative imagination stimulation Creative questioning
- Student motivation Critical thinking
- Adept at working with special needs children Outstanding social skills
- Special education Classroom discipline
- Curriculum-Based Lessons

BRIANNA C. SMITH

Objective:

To obtain a position within the field of employment and education that will enhance professional growth and utilize strong organizational and interpersonal skills.

Experience:

Director of Education Services • February, 2023 – Present
Granite State Independent Living • Manchester, NH

- Oversee our education team throughout New Hampshire in implementing Pre-Employment Transition Services
- Collaborates with New Hampshire Vocational Rehabilitation in ensuring sustainable funding for both IMPACCT and Earn and Learn Opportunities Program
- Lead consultant for managing federal Department of Health and Human Services Independent Living funding, Department of Labor regulations and WIOA grant compliance and reporting
- Facilitate regional stakeholder advisory boards throughout the state with the Department of Education, school partners and employers to provide technical assistance for program growth and advancement
- Collaborate with the Community College System of New Hampshire and negotiate to offer career pathways and occupational training through post secondary education
- Responsible for recruitment, hiring and supervising all staff member throughout New Hampshire which also includes facilitating quarterly professional development seminars

Associate Director of Education Services • May, 2018 – February, 2023
Granite State Independent Living • Manchester, NH

- Oversee our education team in the Manchester area in implementing Pre-Employment Transition Services

- Lead consultant for managing federal Department of Health and Human Services Independent Living funding, Department of Labor regulations and WIOA grant compliance and reporting
- Facilitate regional stakeholder advisory boards in the Manchester area with the Department of Education, school partners and employers to provide technical assistance for program growth and advancement
- Collaborate with Manchester Community College to offer career pathways and occupational training through post secondary education
- Responsible for recruitment, hiring and supervising four staff members in Manchester programs which also includes facilitating quarterly professional development seminars
- Manage and develop sustainable business partnerships for employment opportunities

Lead Transition Specialist- June, 2016- May, 2018

Granite State Independent Living • Manchester, NH

- Responsible for daily instruction of Pre-Employment Transition Services for underserved youth in New Hampshire's largest city.
- Oversee programming in developing paid work experiences for students and families
- Conduct monthly stakeholder advisory board to refine programming
- Lead liaison for the foster grandparent program to bridge employment services in creating an organic approach for purposeful relationships
- Delivered wraparound services for the foster grandparent program and students through the provision of Independent Living services

Transition Specialist- June, 2015- June, 2016

Granite State Independent Living- Manchester, NH

- Provided vocational classroom instruction to youth between the ages of 16-21 to earn high school academic credit and employment pathways skills
- Responsible for student recruitment with area high schools
- Developed employment opportunities for individuals to gain paid employment
- Built relationships with community partners for students to experience internships and access local resources

School Program Team Leader • June, 2009 – June, 2015

Work Opportunities Unlimited • Manchester, NH

- Counseling individuals to provide education and vocational guidance
- Providing skills, travel training and direct support for students within the program
- Assist in working with team on transitioning students out of high school by counseling with community resources and the school district
- Develop IEP goals to conduct transition plan for future pathways
- Responsible for team members daily schedule, job objectives and activities for all students in school program

Teacher Assistant • August 2007-January 2008

Alpha Bits Learning Center • Manchester, NH

- Assisted with planning daily routines for the preschool classroom
- Develop lesson plans for children's goals including intellectual stimulation and language activities
- Praised children for accomplishments along with guidance in learning.

Skills:

- Lead consultant in creating programming in school districts and businesses throughout New Hampshire
- Spearhead federal, state and foundation grant management that includes reporting and compliance responsibilities
- Assist with onboarding, managing and overseeing numerous team members and assisting with staffs day to day operations
- Reliable, hard working individual contributor and team player
- Highly organized with an person centered approach
- Strong Communication skills with employers, area agencies and school districts
- Create lesson plans for students and guide with goals and objectives related to IEPs
- Proficient in Microsoft Office, XP, Excel, Powerpoint along with Mac OS and Google Platforms

Christy Silfani

OBJECTIVE: Seeking a position with an agency dedicated to positive individual, familial, social and community change

WORK EXPERIENCE:

Transition Specialist (February 2022- Present) Granite State Independent Living- Manchester, NH

- Deliver standardized IMPACCT curriculum to students (ages 16-22), including instruction in work-readiness, self-advocacy, goal-setting, and independent living
- Recruit, organize and implement curriculum presenters/workshops on specific topics
- Recruit students from each high school, and serve as the IMPACCT Academy's point person for parents and school personnel
- Support students in identifying and utilizing community resources to increase their independent living skill development, greater personal and economic independence. Support students' reintegration to sending schools
- Maintain accurate student records and provide monthly update reports on student progress to schools, parents, and GSIL Leadership Team Provide monthly reports on enrollment, school & business outreach, and overall progress to GSIL Leadership Team

Residential Counselor (August 2018 to March 2019) Spaulding Youth Center- Northfield, NH

- Responsible for caseload of behaviorally-challenged students (ages 4 to 21), with neurological impairments, including autism, intellectual disabilities, emotional disorders, and those who have experienced significant trauma, abuse, or neglect
- Providing direct care, support, and supervision to students during the non-school hours by implementing residential objectives and behavioral support plans
- Teaching daily living skills, community integration and socialization as well as participating and engaging students in all residential activities

Activity Coordinator & Summer Camp Counselor (April 2014 to June 2016) Girls Inc - Concord, NH

- Creating, organizing, and implementing engaging, educational, and theme-based activities for girls (ages 5-13)
- Supervise children, maintain safety, problem solve, and control difficult behaviors
- Maintain sanitation, organization, and cleaning
- Establish/follow curriculum, rules, and regulations of after-school/summer camp

Sarahjane Irizarry

CAREER BRIEF

Dynamic and creative paraprofessional with 20+ years of experience working with students of all ages in a myriad of settings. Flexible, enthusiastic, team player with leadership skills and ability to engage in open minded collaboration. Enjoys developing innovative, hands-on curriculum with differentiated instruction for unique learning experiences. Well versed in supporting students and dedicated to instilling confidence and self-esteem. Committed to building strong connections and positive relationships with students, parents, coworkers and the community. Excited to foster an atmosphere that engages and inspires.

SKILLS

- Professional and dependable
- Innovative and optimistic
- Ambitious and eager to learn
- Excellent interpersonal skills
- Proven written and oral skills
- Effective communicator
- Strong leadership qualities
- Enthusiastic motivator
- Versatile and compassionate

APPLICABLE AND RELATED WORK EXPERIENCE

Granite State Independent Living, IMPACCT Academy, Transition Specialist, Concord, NH (2021-Present)

- Establish and support post-secondary transition goals for students with disabilities
- Inspire students to actively engage in their education and understand the relevance to future career goals
- Create, develop and maintain relationships with local school district staff, adolescents, parents and service providers
- Build and foster community connections and relationships with local business

Hopkinton Middle High School, Inclusion Facilitator/Instructional Assistant, Hopkinton, NH (2018-2021)

- Engaged with Special Education Department team members to plan for/assess student learning
- Used knowledge of unique learning styles to create measurable goal oriented instruction
- Wore many hats (1v1, general classroom IA, Special Ed. Para, substitute, field trip planning etc.)
- Had direct input and worked collaboratively on writing/developing IEP's and curriculum
- Established rapport with parents/guardians to facilitate communication and academic progress

Henniker Community School, 5th-8th Special Ed Literacy Paraprofessional, Henniker, NH (2014-2018)

- Differentiated instructional design within programs to engage diverse student learning needs
- Assisted students in literacy development and academic endeavors in a variety of settings
- Worked collaboratively with teachers and other staff to implement student academic/behavior plans
- Managed student behaviors to ensure the best possible learning environment

Dynamite Sound Productions, Disc Jockey and Company Partner, New England Area (Aug '04-Present)

- Coordinate a variety of productions to meet individual and group needs and expectations
- Serve as primary point of contact between clients, including facilitating meetings and planning
- Work under pressure, improvise, plan/manage timelines, control flow of important events
- Maintain high reviews and positive experiences to foster satisfied customers and repeat clients
- Responsible for all aspects of running a small business and fostering an impeccable reputation

The Villager Newspaper, Bi-weekly Columnist/Feature Writer Hillsboro, NH (Sept 09-June 10)

- Responsible for generating story pitches and composing and editing my own column
- Successfully planned, navigated and facilitated numerous interviews
- Built contacts with many local citizens, programs, and organizations
- Handled press coverage, penned entertainment stories, and researched and wrote feature articles

Penn Yan Middle School, Teacher/Facilitator for 21st Century Program, Penn Yan, NY (Aug 02-Dec 03)

- Successfully developed and implemented after school program activities
- Adapted various motivational strategies to engage students academically and keep them on task
- Generated contact leads for new programs and networked with contacts to actualize programing
- Acted as one-on-one mentor support for several students, with focus on goal completion

Finger Lakes Parent Network, Juvenile Respite Worker, Penn Yan, NY (Aug 02-Dec 03)

- Planned numerous children's group and individual outings, in-home respites, and on-site functions
- Learned how to facilitate an environment conducive to students' emotional growth
- Adapted group management and program planning appropriate for children of diverse abilities

Pat's Peak Ski Area, PSIA Lvl Certified Ski Instructor, Henniker, NH (Dec 99-April 2010)

- Taught an average of 6-8 lessons per day to children, teens and adults of all ages
- Instructed school program lessons, responsible for 50-75 adolescents daily
- Designed and implemented a variety of lesson plans to meet learners' needs
- Variegated instruction for different learning styles, with attention to skill mastery and enjoyment

Mount Royal Academy, Academic Tutor, Ski Program Coordinator, Substitute, Sunapee, NH (2008-2011)

- Worked with teachers and parents to determine individual student needs for tutoring
- Planned and facilitated appropriate tutoring sessions in a range of subjects and levels
- Coordinated group of 68 students 1st-12th grade and all parent chaperones for Ski Program
- Responsibilities included safety of all involved, smooth running of 6-week program, delegating tasks, handling emergencies, ensuring completed paperwork and financial transfers, communicating effectively with all involved agencies including MRA, Ski Mountain, transportation and parents

Richard E. Byrd Academy, Internship in 8th Grade Multi-Level Classroom, Chicago, IL (Jan 03-March 03)

- Navigated and gained knowledge of challenges facing students and teachers in urban classrooms
- Tailored lessons to meet the needs of the students
- Nurtured and inspired students to reach for their dreams

EDUCATION AND CERTIFICATIONS:

Keuka College, Keuka Park, NY (Sept 00-Dec 03)

- Three completed years - Major in Secondary English Education
- Education courses including: Educational Psychology, Foundations of Education, Early Human Development, Study of Children's Literature, Diverse Learners

Bishop Brady High School, Concord, NH (96-00)

- College preparatory studies, Honors Diploma

Youth Development Practitioner - NH (October 2022)

Para II Certification - NH (April '19)

CPI Certification (Non-violent Crisis Prevention and Intervention) - NH (Sept '19)

Amanda Chase

Objective: To make a career change in line with my experience and skills.

Education

Utah State University, M.S., 1997

M.S., Psychology with emphasis in school counseling

University of Vermont, B.A., 1991

Major: Psychology; Minor: English

Certification: New Hampshire k-12 Guidance Certification

Experience

1/19 - present

Granite State Independent Living, Concord, NH

Lead Transition Coordinator, IMPACCT Academy

- Teach students with disabilities various competency-based ELO topics, transition and Independent Living skills
- Recruit and monitor business partners for student work-based learning and classroom presentations
- Recruit students from and maintain year-round relationships with over 12+local school districts
- Create curriculum (Career Exploration, English, Health, Consumer Science, Personal Finance)
- Maintain accurate records on student achievement and convey to stakeholders
- Create progress notes for parents, schools and reporting, track student credits
- Facilitate monthly advisory board meetings
- Communicate with former students to track progress with goals

8/16-7/2018

John Stark Regional High School, Weare, NH

School-to-Career Coordinator

- Arranged and monitored students in job shadows, internships, work study, community service experiences and recruited businesses for such activities
- Provided career counseling
- Secured guest speakers for groups of students during popular "Flex time" Career Speaker Series
- Coordinated and supervised career-related field trips
- Taught workshops in career assessment, job acquisition and retention for high school students
- Contributing member of K-12 Counseling Curriculum Team and PLC Team
- Extra-curricular Involvement: Freshman Class Advisor; Official Home Basketball Bookkeeper

11/99-06/2016

Kearsarge Regional High School, North Sutton, NH

School-to-Career Coordinator

- Arranged and monitored students in job shadows, internship, work study, community service experiences and recruited businesses for such activities
- Planned and coordinated middle and high school career days
- Collaborated with 5 other high schools for annual Career Expo
- Communicated with business people regarding expectations for students in work-based experiences
- Provided career guidance for students
- Concord Regional Technical Center program liaison
- Facilitated NH Scholars Program
- Taught career guidance course, classroom activities, summer school and KADP classes
- Extra-curricular Activities: Kyar-Sarga Yearbook Advisor

4/97-11/99

'Tween School 'n Home, Hopkinton, NH

Director, After School Program

- Responsible for daily programming of activities,
- Facilitated parent and staff meetings/training, hiring
- Overall supervision of 50+ students aged 5-12 and 6 staff members

Community Involvement

2003-2012 Girl Scouts of the Green & White Mountains

Girl Scout Leader

- Guided girls in grades 1-9 in self-esteem building activities through goal setting, fundraising and community service
- Planned trips and coordinated troop and town-wide camping weekends

2002-2015 Hopkinton PTA, Project Graduation Committee and Hopkinton Booster Club Secretary

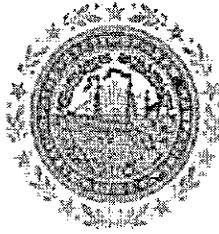
2008-2011 Maple Street School Volunteer

- Created student yearbook "The Maple Leaflet"
- Organized students to work on book, taught photography/journalism basics to students grades 4-6

References available upon request

65

488



Frank Edelblut
Commissioner

Christine Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
FAX (603) 271-1953

March 4, 2024

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 **retroactively** amend the existing **sole source** contract with Granite State Independent Living (GSIL), Concord, NH, (vendor #155330), to provide the "Inspiring the Mastery of Postsecondary Achievement in College" (IMPACCT) program in five regions of NH, by modifying the scope of services to increase the cohort size, and changing the period of performance from October 1, 2023 through September 30, 2024 to September 1, 2023 through August 31, 2024, effective upon Governor and Council approval with an option to renew for one additional year. The original contract was approved by Governor and Council on November 29, 2023 (Item #92). 100% Federal Funds.

Funds are available in the following account in Fiscal Years 2024 and 2025 with the authority to adjust budget line items within the price limitation and encumbrances between Fiscal Years through the Budget Office, if needed and justified.

06-56-56-565010-2538000 VR Field Programs-Federal

<u>Fiscal Year</u>	<u>Class/Account</u>	<u>Class Title</u>	<u>Current Budget</u>	<u>Increased (Decreased) Amount</u>	<u>Revised Budget</u>
2024	603-504150	VR Clients	\$954,030	(\$106,003)	\$848,027
2025	603-504150	VR Clients	\$318,010	\$106,003	\$424,013
Total			\$1,272,040	\$0	\$1,272,040

EXPLANATION

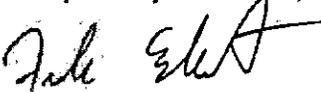
This contract is retroactive due to the period of performance shifting from October 1, 2023, to September 1, 2023, based on the vendor's scheduling of programmatic weeks. The contract is sole source because the previous agreement was approved by the Governor and Council on November 29, 2023 (Item #92) as a sole source. When initially implemented, the IMPACCT program was awarded through an RFP process. Since that time, GSIL has continued to run a successful student program. This request is to continue funding the "Inspiring the Mastery of Postsecondary Achievement in College" (IMPACCT) Pre-Employment Transition Service (Pre-ETS) program, which is a collaboration between the Department of Education, Bureau of Vocational Rehabilitation and Granite State Independent Living. The program was developed and implemented in 2016 after the Workforce Innovation and Opportunity Act was reauthorized, which required VR to set aside 15% of Federal funding to provide Pre-ETS to potentially eligible students.

Since 2016, the program has continued in the north country (Berlin/Littleton), Nashua, Portsmouth, Manchester, and Concord. The program is a 14 week (fall and spring) and 5 week (summer) comprehensive Pre-ETS program that provides the five required services: job exploration counseling, work readiness training, work-based learning experiences, counseling on post-secondary training opportunities, and self-advocacy.

Students who attend the program also earn high school credit for the program and have earned 5,240.50 extended learning opportunity credits. 3,526.25 academic credits have been obtained. After completing the program, 221 students graduated immediately, 48 attended alternative education, and 757 returned to high school. The average student attendance rate is 90%. 81.4% of students in IMPACCT have an IEP, and 14.7% have a 504 plan.

HB4, when approved in October 2019, allocated \$400,000 in General Funds to be allocated toward program costs. This funding was allocated to the program in FY20.

Respectfully Submitted,



Frank Edelblut
Commissioner of Education

**AMENDMENT TO
PROFESSIONAL SERVICES CONTRACT**

Now come the New Hampshire Department of Education hereinafter "the Agency," and Granite State Independent Living (GSIL), Concord, NH 03301, (Vendor Code #155330) hereinafter "the Contractor", and, pursuant to an agreement between the parties that was approved by Governor and Council on November 29, 2023 (Item #092) hereby agree to modify same as follows:

1. Amend P-37 box 1.7 by removing 09/30/24 and replacing it with August 31, 2024.
2. Amend Exhibit A by removing "Renewal date October 1, 2024, through September 30, 2025" and replacing it with "Renewal date September 1, 2024, through August 31, 2025".
3. Amend Exhibit B, paragraph 1 removing "October 1, 2023 through September 1, 2024" and replacing with "September 1, 2023 through August 31, 2024".
4. Amend Exhibit B, "Deliverables & Timeline" section, "GSIL Shall:", #4, paragraph 1 shall be removed, and replaced with the following language:

Provide an Academy experience, via the GSIL IMPACCT Program, which will consist of three cohorts per year serving no less than 180 students with cohort sizes per region not to exceed 25 students, and to the extent possible will be held at a regional community college or other designated location.

5. Amend Exhibit B, "Reporting" by adding "VR participant ID" to the first bulleted statement.
6. Amend Exhibit C, "Method of Payment" by removing the current budget breakdown and replacing with the following:

Deliverable	Total Students	Cost Per Student	Total
3 Cohorts (Fall/Spring/Summer)	180	\$7,066.8889	\$1,272,040
TOTAL			\$1,272,040

7. Amend Exhibit C "Funding Source" by removing current account fiscal year breakdown and replacing with the following:

06-56-56-565010-2538000 VR Field Programs-Federal

Fiscal Year	Class/Account	Class Title	Current Budget	Increased (Decreased) Amount	Revised Budget
2024	603-504150	VR Clients	\$954,030	(\$106,003)	\$848,027
2025	603-504150	VR Clients	\$318,010	\$106,003	\$424,013
Total			\$1,272,040	-	\$1,272,040

8. All other provisions of this agreement shall remain in full force and effect as originally set forth; and
9. This amendment shall commence upon Governor and Council approval and shall terminate on August 31, 2024.

This modification of an existing agreement is hereby incorporated by reference to the existing agreement by the parties and must be attached to the said agreement.

IN WITNESS WHEREOF, the parties, hereto have set their hands as of the day and year first above written.

THE STATE OF NEW HAMPSHIRE
Department of Education
(Agency)

Division of Commissioner's Office

By: Frank Edelblut 3/8/2024
Frank Edelblut, Commissioner of Education Date

Granite State Independent Living (GSIL)
Contractor

By: Deborah Ritcey 3/8/2024
Deborah Ritcey, Chief Executive Officer Date

Approved as to form, substance and execution by the Attorney General this 8 day of March, 2024.

Type text here Elizabeth A. Brown
Elizabeth Brown, Attorney General Office

Approved by the Governor and Council this _____ day of _____, 20__

By: _____

Certificate of Authority

I, Lisabritt Solsky Stevens, hereby certify that I am a duly appointed representative of **Granite State Independent Living (GSIL)**. I hereby certify that **Deborah Ritcey, President & Chief Executive Officer**, is authorized to execute contracts on behalf of **Granite State Independent Living** and may bind the corporation.

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

Dated: 3 Mar 2024

Attest: *Lisabritt Solsky Stevens*

Lisabritt Solsky Stevens, Secretary, GSIL Board of Directors

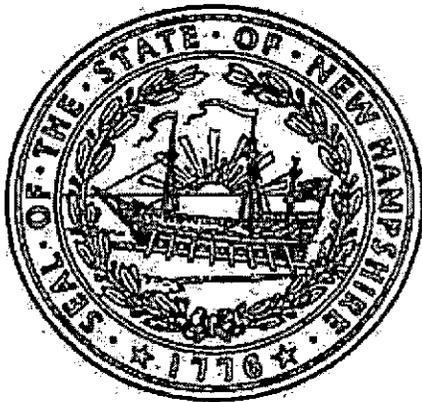
State of New Hampshire
Department of State

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

Client#: 492954

GRANISTA6

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/31/2024

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: Christine Kopec, PHONE: 855 874-0123, E-MAIL ADDRESS: christine.kopec@usi.com. INSURER(S) AFFORDING COVERAGE: INSURER A: Philadelphia Indemnity Insurance Co. (NAIC # 18058), INSURER B: Granite State Healthcare & Human Svc WC (NONAIC), INSURER C, D, E, F.

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.

Table with columns: INSR LTR, TYPE OF INSURANCE, ADDL SUBR INSR WYVD, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Rows include Commercial General Liability, Automobile Liability, Umbrella Liability, Workers Compensation and Employers' Liability, and Professional Liability.

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: See [Signature]

Granite State
Independent Living



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

**Leone,
McDonnell
& Roberts**
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
DOVER • CONCORD
STRATHAM

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)

	<u>ASSETS</u>			<u>2020</u> <u>TOTAL</u>
	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>TOTAL</u>	
CURRENT ASSETS				
Cash and cash equivalents	\$ 2,786,289	\$ 30,912	\$ 2,817,201	\$ 4,682,872
Restricted cash	34,151	-	34,151	8,388
Accounts receivable, net	3,878,814	-	3,878,814	1,702,466
Prepaid expenses	74,668	-	74,668	126,556
Total current assets	<u>6,773,922</u>	<u>30,912</u>	<u>6,804,834</u>	<u>6,628,080</u>
NONCURRENT ASSETS				
Investments	969,783	197,787	1,167,570	1,025,315
Property and equipment, net	705,716	-	705,716	665,867
Total noncurrent assets	<u>1,675,499</u>	<u>197,787</u>	<u>1,873,286</u>	<u>1,991,182</u>
TOTAL ASSETS	<u>\$ 8,447,419</u>	<u>\$ 228,699</u>	<u>\$ 8,676,118</u>	<u>\$ 8,519,262</u>
 <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	853,137
Accrued expenses	47,743	-	47,743	206,118
Deferred revenue	298,018	-	298,018	317,409
Contracts payable	-	-	-	7,268
Total liabilities	<u>930,435</u>	<u>-</u>	<u>930,435</u>	<u>1,769,491</u>
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	34,842
Perpetual endowment	-	197,787	197,787	188,487
Total net assets	<u>7,516,984</u>	<u>228,699</u>	<u>7,745,683</u>	<u>6,749,771</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,447,419</u>	<u>\$ 228,699</u>	<u>\$ 8,676,118</u>	<u>\$ 8,519,262</u>

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)

	<u>2021</u>			<u>2020</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	<u>Total</u>
REVENUE AND SUPPORT				
Grants	\$ 3,734,305	\$ 3,483	\$ 3,737,788	\$ 4,217,915
Public support	110,802	1,300	112,202	80,917
Special events, net	62,574	-	62,574	58,388
Program fees, net	14,804,940	-	14,804,940	15,058,022
Interest, net	621	-	621	5,229
Miscellaneous	22,485	-	22,485	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)	-	-
Total revenue and support	<u>18,650,884</u>	<u>(2,730)</u>	<u>18,648,154</u>	<u>19,481,623</u>
EXPENSES				
Program Services				
Long-term care	12,239,587	-	12,239,587	12,301,043
Community Economic Development	3,078,837	-	3,078,837	3,178,096
REM	100,866	-	100,866	-
Total program services	<u>15,417,290</u>	<u>-</u>	<u>15,417,290</u>	<u>15,479,139</u>
Supporting Services				
General and Administrative	1,033,521	-	1,033,521	3,184,563
Fundraising	301,231	-	301,231	105,178
Total supporting services	<u>2,234,752</u>	<u>-</u>	<u>2,234,752</u>	<u>3,289,730</u>
Total expenses	<u>17,652,042</u>	<u>-</u>	<u>17,652,042</u>	<u>18,768,878</u>
CHANGE IN NET ASSETS	998,842	(2,730)	996,112	712,745
NET ASSETS, BEGINNING OF YEAR	<u>6,518,342</u>	<u>231,429</u>	<u>6,749,771</u>	<u>6,037,028</u>
NET ASSETS, END OF YEAR	<u>\$ 7,516,954</u>	<u>\$ 228,699</u>	<u>\$ 7,745,653</u>	<u>\$ 6,749,771</u>

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	R&M	Total Program Services	General and Administrative	Evangelism		
Personnel expenses:								
Salaries and wages	\$ 6,942,065	\$ 1,578,735	\$ 53,333	\$ 11,573,133	\$ 922,093	\$ 177,927	\$ 1,100,020	\$ 12,775,155
Employee benefits	1,217,409	372,654	7,487	1,597,550	234,600	11,300	243,900	1,841,450
Payroll taxes	763,033	124,284	4,267	891,584	118,803	13,868	129,669	1,021,253
Grants	3,837	381,760	11,100	396,517	-	-	396,517	387,494
Building occupancy	83,462	206,743	16,443	306,648	66,420	434	67,854	373,522
Information technology	29,170	37,400	145	66,723	118,056	240	118,300	185,919
Professional fees	20,039	3,442	230	23,710	149,717	1,000	151,517	175,227
Depreciation	36,216	95,560	-	133,776	37,834	199	38,133	171,609
Miscellaneous	24,729	44,659	1,126	70,514	50,191	4,718	64,900	125,453
Advertising	26,854	15,938	669	43,461	13,829	67,154	60,782	123,958
Insurance	-	23,268	-	23,268	68,870	-	68,870	91,036
Office, printing, postage, and supplies	15,518	18,640	3,174	37,332	27,150	12,139	39,289	63,631
Travel	50,472	32,390	-	82,862	1,839	144	2,033	84,855
Telephone	134	2,574	1,047	3,755	69,179	-	69,179	72,324
Transportation	1,120	38,169	1,700	40,989	608	-	608	41,605
Equipment lease and maintenance	446	44	-	492	35,672	-	35,672	36,304
Consultants	-	10	-	10	18,590	1,500	20,079	3,560
Dues and subscriptions	3,025	3,116	135	6,276	4,427	4,814	9,241	15,617
Professional development	474	1,475	-	1,949	4,048	2,660	7,009	19,603
Meetings and events	5	143	3	151	222	1,960	2,183	2,334
Board of directors	-	-	-	-	2,087	-	2,087	2,007
Interpreter	-	296	-	296	653	-	656	954
Meals and entertainment	-	493	-	493	309	76	284	777
Total functional expenses 2021	\$ 12,230,587	\$ 3,076,637	\$ 180,826	\$ 15,417,290	\$ 1,033,521	\$ 391,231	\$ 2,234,752	\$ 17,692,042
Total functional expenses 2020	\$ 12,301,043	\$ 3,178,095	\$ -	\$ 15,479,139	\$ 3,164,593	\$ 105,178	\$ 3,269,779	\$ 18,768,978

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
	<u>(1,882,285)</u>	<u>1,347,357</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
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)
	<u>40,567</u>	<u>(193,741)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from restricted contributions	1,300	845
Payments of contracts payable	(7,288)	(7,950)
	<u>(5,988)</u>	<u>(7,105)</u>
NET CASH USED IN FINANCING ACTIVITIES		
NET CHANGE IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH	<u>(1,847,708)</u>	<u>1,146,511</u>
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>Unrealized Gain (Loss)</u>
	<u>Fair Value</u>	<u>Cost</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>Unrealized Gain (Loss)</u>
	<u>Fair Value</u>	<u>Cost</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**

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		\$ 973,614	
COVID-19 - ACL Centers for Independent Living	93.432		499,590	
			<u>1,473,204</u>	
<u>Administration for Community Living - Passed through State of NH Department of Education</u>				
ACL Centers for Independent Living - State Grants	93.389	1056890	<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>				
<u>Passed through Governor's Office of Emergency Relief and Recovery COVID-19 Long Term Care Stabilization Program Coronavirus Relief Fund</u>				
	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	06.008		\$ 281,665	<u>\$ 59,598</u>
<u>Passed through MaineHealth dba Maine Medical Center Social Security - Work Incentives Planning and Assistance Program</u>				
	88.008		<u>21,850</u>	
Total Social Security Administration			<u>\$ 303,515</u>	
Total expenditures of federal awards			<u>\$ 2,355,890</u>	<u>\$ 59,598</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.

**Leone,
McDonnell
& Roberts**

PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

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**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.

KEY PERSONNEL

NH Department of Education

Contractor Name: Granite State Independent Living

Name of Program: IMPACCT

NAME	JOB TITLE	ANNUAL SALARY	PERCENT PAID FROM THIS CONTRACT
Marcia Bagley	Chief Program Officer	\$130,000	20%
Brianna Smith	Director of Education Services	\$64,818	90%
Debbie Cortes	Manager of Education Services	\$58,545	80%
Kelly Jones	Lead Transition Specialist	\$50,182	95%
Amanda Chase	Lead Transition Specialist	\$50,626	95%
Denise Neskoric	Lead Transition Specialist	\$50,182	95%
Patrick Bernard	Lead Transition Specialist	\$49,858	95%
Jessica Therriault	Lead Transition Specialist	\$48,091	95%
TBD	Transition Specialist	\$45,744	95%
Sarahjane Irizarry	Transition Specialist	\$45,226	95%
TBD	Transition Specialist	\$44,954	95%
Christy Silfani	Transition Specialist	\$46,000	95%
Megan Ballard	Transition Specialist	\$46,000	95%
TBD	Transition Specialist - floater	\$44,954	100%
TOTAL SALARIES PAID FROM THIS CONTRACT			



FY23 BOARD OF DIRECTORS

Chair

Lorna Greer (2024-1)



Interim 1st Vice Chair

Larry Smukler (2025-2)



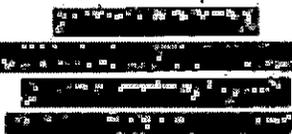
2nd Vice Chair

Eric Schlepfforst (2025-1)



Treasurer & Secretary

Geoffrey Souther (2023-2)



Irls Polley (2022-1)

[REDACTED]

Kevin Ennis (2025-2)

[REDACTED]

Dave Qualey (2022-1)

[REDACTED]

Donald McDonah (2025-1)

[REDACTED]

Bruce Higginbotham (2025-1)

[REDACTED]

Grant Van Der Beken (2025-1)

[REDACTED]

Anne Vallette (2026-1)

[REDACTED]

Board members receive no salaries

GSIL BOARD OF DIRECTORS STAFF SUPPORT

**Deborah Ritcey
CEO**

dritcey@gsil.org

**Jill Bille
CFO**

jbille@gsil.org

**Krsytyl Jenkins
Executive Assistant**

kjenkins@gsil.org

Amanda Chase

Objective: To make a career change in line with my experience and skills.

Education

Utah State University, M.S., 1997

M.S., Psychology with emphasis in school counseling

University of Vermont, B.A., 1991

Major: Psychology; Minor: English

Certification: New Hampshire k-12 Guidance Certification

Experience

1/19 - present

Granite State Independent Living, Concord, NH

Lead Transition Coordinator, IMPACCT Academy

- Teach students with disabilities various competency-based ELO topics, transition and Independent Living skills
- Recruit and monitor business partners for student work-based learning and classroom presentations
- Recruit students from and maintain year-round relationships with over 12+ local school districts
- Create curriculum (Career Exploration, English, Health, Consumer Science, Personal Finance)
- Maintain accurate records on student achievement and convey to stakeholders
- Create progress notes for parents, schools and reporting, track student credits
- Facilitate monthly advisory board meetings
- Communicate with former students to track progress with goals

8/16-7/2018

John Stark Regional High School, Weare, NH

School-to-Career Coordinator

- Arranged and monitored students in job shadows, internships, work study, community service experiences and recruited businesses for such activities
- Provided career counseling
- Secured guest speakers for groups of students during popular "Flex time" Career Speaker Series
- Coordinated and supervised career-related field trips
- Taught workshops in career assessment, job acquisition and retention for high school students
- Contributing member of K-12 Counseling Curriculum Team and PLC Team
- Extra-curricular Involvement: Freshman Class Advisor; Official Home Basketball Bookkeeper

11/99-06/2016

Kearsarge Regional High School, North Sutton, NH

School-to-Career Coordinator

- Arranged and monitored students in job shadows, internship, work study, community service experiences and recruited businesses for such activities
- Planned and coordinated middle and high school career days
- Collaborated with 5 other high schools for annual Career Expo
- Communicated with business people regarding expectations for students in work-based experiences
- Provided career guidance for students
- Concord Regional Technical Center program liaison
- Facilitated NH Scholars Program
- Taught career guidance course, classroom activities, summer school and KADP classes
- Extra-curricular Activities: Kearsarge Yearbook Advisor

4/97-11/99

'Tween School 'n Home, Hopkinton, NH

Director, After School Program

- Responsible for daily programming of activities,
- Facilitated parent and staff meetings/training, hiring
- Overall supervision of 50+ students aged 5-12 and 6 staff members

Community Involvement

2003-2012 Girl Scouts of the Green & White Mountains

Girl Scout Leader

- Guided girls in grades 1-9 in self-esteem building activities through goal setting, fundraising and community service
- Planned trips and coordinated troop and town-wide camping weekends

2002-2015 Hopkinton PTA, Project Graduation Committee and Hopkinton Booster Club Secretary

2008-2011 Maple Street School Volunteer

- Created student yearbook "The Maple Leaflet"
- Organized students to work on book, taught photography/journalism basics to students grades 4-6

References available upon request

BRIANNA C. SMITH

Objective:

To obtain a position within the field of employment and education that will enhance professional growth and utilize strong organizational and interpersonal skills.

Experience:

Director of Education Services • February, 2023 – Present
Granite State Independent Living • Manchester, NH

- Oversee our education team throughout New Hampshire in implementing Pre-Employment Transition Services
- Collaborates with New Hampshire Vocational Rehabilitation in ensuring sustainable funding for both IMPACCT and Earn and Learn Opportunities Program
- Lead consultant for managing federal Department of Health and Human Services Independent Living funding, Department of Labor regulations and WIOA grant compliance and reporting
- Facilitate regional stakeholder advisory boards throughout the state with the Department of Education, school partners and employers to provide technical assistance for program growth and advancement
- Collaborate with the Community College System of New Hampshire and negotiate to offer career pathways and occupational training through post secondary education
- Responsible for recruitment, hiring and supervising all staff member throughout New Hampshire which also includes facilitating quarterly professional development seminars

Associate Director of Education Services • May, 2018 – February, 2023
Granite State Independent Living • Manchester, NH

- Oversee our education team in the Manchester area in implementing Pre-Employment Transition Services

- Lead consultant for managing federal Department of Health and Human Services Independent Living funding, Department of Labor regulations and WIOA grant compliance and reporting
- Facilitate regional stakeholder advisory boards in the Manchester area with the Department of Education, school partners and employers to provide technical assistance for program growth and advancement
- Collaborate with Manchester Community College to offer career pathways and occupational training through post secondary education
- Responsible for recruitment, hiring and supervising four staff members in Manchester programs which also includes facilitating quarterly professional development seminars
- Manage and develop sustainable business partnerships for employment opportunities

Lead Transition Specialist- June, 2016- May, 2018

Granite State Independent Living • Manchester, NH

- Responsible for daily instruction of Pre-Employment Transition Services for underserved youth in New Hampshire's largest city
- Oversee programming in developing paid work experiences for students and families
- Conduct monthly stakeholder advisory board to refine programming
- Lead liaison for the foster grandparent program to bridge employment services in creating an organic approach for purposeful relationships
- Delivered wraparound services for the foster grandparent program and students through the provision of Independent Living services

Transition Specialist- June, 2015- June, 2016

Granite State Independent Living- Manchester, NH

- Provided vocational classroom instruction to youth between the ages of 16-21 to earn high school academic credit and employment pathways skills
- Responsible for student recruitment with area high schools
- Developed employment opportunities for individuals to gain paid employment
- Built relationships with community partners for students to experience internships and access local resources

School Program Team Leader - June, 2009 – June, 2015

Work Opportunities Unlimited - Manchester, NH

- Counseling individuals to provide education and vocational guidance
- Providing skills, travel training and direct support for students within the program
- Assist in working with team on transitioning students out of high school by counseling with community resources and the school district
- Develop IEP goals to conduct transition plan for future pathways
- Responsible for team members daily schedule, job objectives and activities for all students in school program

Teacher Assistant - August 2007-January 2008

Alpha Bits Learning Center - Manchester, NH

- Assisted with planning daily routines for the preschool classroom
- Develop lesson plans for children's goals including intellectual stimulation and language activities
- Praised children for accomplishments along with guidance in learning.

Skills:

- Lead consultant in creating programming in school districts and businesses throughout New Hampshire
- Spearhead federal, state and foundation grant management that includes reporting and compliance responsibilities
- Assist with onboarding, managing and overseeing numerous team members and assisting with staffs day to day operations
- Reliable, hard working individual contributor and team player
- Highly organized with an person centered approach
- Strong Communication skills with employers, area agencies and school districts
- Create lesson plans for students and guide with goals and objectives related to IEPs
- Proficient in Microsoft Office, XP, Excel, Powerpoint along with Mac OS and Google Platforms

Education:

Southern New Hampshire University

June, 2009 Completion

- Social Science, Bachelor's Degree
- Psychology, Minor Degree

References Available Upon Request

Christy Silfani

OBJECTIVE: Seeking a position with an agency dedicated to positive individual, familial, social and community change

WORK EXPERIENCE:

Transition Specialist (February 2022- Present), Granite State Independent Living- Manchester, NH

- Deliver standardized IMPACCT curriculum to students (ages 16-22), including instruction in work-readiness, self-advocacy, goal-setting, and independent living
- Recruit, organize and implement curriculum presenters/workshops on specific topics
- Recruit students from each high school, and serve as the IMPACCT Academy's point person for parents and school personnel
- Support students in identifying and utilizing community resources to increase their independent living skill development, greater personal and economic independence. Support students' reintegration to sending schools
- Maintain accurate student records and provide monthly update reports on student progress to schools, parents, and GSIL Leadership Team Provide monthly reports on enrollment, school & business outreach, and overall progress to GSIL Leadership Team

Residential Counselor (August 2018 to March 2019) Spaulding Youth Center- Northfield, NH

- Responsible for caseload of behaviorally-challenged students (ages 4 to 21), with neurological impairments, including autism, intellectual disabilities, emotional disorders, and those who have experienced significant trauma, abuse, or neglect
- Providing direct care, support, and supervision to students during the non-school hours by implementing residential objectives and behavioral support plans
- Teaching daily living skills, community integration and socialization as well as participating and engaging students in all residential activities

Activity Coordinator & Summer Camp Counselor (April 2014 to June 2016) Girls Inc - Concord, NH

- Creating, organizing, and implementing engaging, educational, and theme-based activities for girls (ages 5-13)
- Supervise children, maintain safety, problem solve, and control difficult behaviors
- Maintain sanitation, organization, and cleaning
- Establish/follow curriculum, rules; and regulations of after-school/summer camp

EDUCATION:

Bachelors in Human Services Springfield College - Manchester, NH 2015

Debbie Cortes

Qualification Highlights

- Good Attitude
- Deal with Difficult situations
- Value Education
- Critical Observer
- Think Outside the Box
- Empathetic
- Flexible
- Highly Organized

Related Skills

CLASSROOM MANAGEMENT

- Managed a classroom of 10-25 students.
- Organized activities for students and individuals with IEPs/ ISPs.
- Continually encouraged children to be understanding and patient with others.
- Communicated effectively with students, teachers and parents.
- Critically observed student progress and provided learning material needed to help students succeed.

COMPUTER SKILLS

- Able to troubleshoot common Computer issues
- Experienced in Audio/Visual equipment
- Proficient in Word, Excel, PowerPoint, Google Classroom, Imagine Learning, Aspen X2, Smarter Balanced Testing

BILINGUAL

- Effectively communicate verbally and in writing in Spanish.
- Can understand and partially communicate in Portuguese.

Experience

Granite State Independent Living, Lead Transition Specialist	Nashua, NH	10/2018-Present
Granite State Independent Living, Transition Coordinator	Nashua, NH	8/2017-10/2018
Nashua School District; Para Professional	Nashua, NH	10/2014-07-2016
TILL, INC; Residential Manager	Dedham, MA	01/2013-09/2014
TILL INC; Residential Staff	Dedham, MA	09/2011-01/2013
Adantic Union College; IT Secretary	South Lancaster, MA	08/2007-05/2011
Adantic Union College; Maintenance	South Lancaster, MA	08/2007-05/2011
Adantic Union College; Audio/Visual Tech	South Lancaster, MA	08/2007-05/2011

Education

Nashua Community College; Educator Preparation Associates Degree	Nashua, NH	5/2017
Adantic Union College; Biology 72 Credits	South Lancaster, MA	9/2007-5/2011

Denise Irene Neskorik



Education-Walla Walla College

2000 BS Speech Communication (emphasis-public speaking)
1993 BA Elementary Education
Minor in Health

Work Experience

- 2023- Present** Granite State Independent Living- Lead Transition Specialist
Experience- Instructs daily academics for students, maintaining academic rigor. Supervises extended learning activities for students. Supports work site activities when needed.
- 2015- Present** Self Employed-Uber
Customer rating 4.95 and higher, Current Rating 5.0
- 2017-2019** Ross Sterling Middle School - Humble, TX
Experience: Identified specific skills, developed and implemented a remedial plan to increase testing scores for at risk students.
- 2015-2017** Adventist Christian Academy of Texas - Conroe, TX
Experience: 5th & 6th grade teacher, HS choir director, HS Health, HS Computer. Developed and implemented curriculum for a HS life skills class.
- 2003-2015** Spring ISD-Pat Reynolds Elem. - Houston, TX
Experience: Regular Education and ELL Teacher (2nd language learners). 3rd grade and 5th grade for Language Arts/Social Studies
Leadership positions: 5th grade Team Leader; Social Studies District Representative; TRIBES trainer (team building), Student Council 5th grade sponsor, Spelling Bee Coordinator, Microsoft trainer for Educators.
- 1998-2003** Humble ISD- North Belt Elem - Humble, TX
Experience: Regular Education 3rd and 4th grade
- 1996-1998** Child Development Services US Army - Babenhausen, Germany
Experience: Asst. Director for Army daycare, Scheduled and supervised 15-20 workers including cook, secretary and teachers; maintained an age-appropriate quality educational environment for infants, toddlers and preschoolers; NAYAC certification was processed and approved during this time; in charge of daily running of center in all areas including paperwork, inspections, and finances.

Jessica Therriault

Educator and facilitator passionate about supporting all learners. Effective at working independently and as a team. Respect for diversity and cultural inclusivity in all aspects of life and learning.

PROFESSIONAL EXPERIENCE

Granite State Independent Living | Dover, New Hampshire
Lead Transition Specialist for IMPACCT Academy

April 2023-Present

- Manage all aspects of a 16-week academic program from recruitment to matriculation, including: participating in and directing staff in recruitment, intake, and progression through the program experience and back to school and other appropriate service.
- Recruit a full class of 16 individuals from over 19 regional schools and placements three times yearly through email campaigns, advisory meetings, meet-and-greets at schools, observation days for administrators, and meetings with students, school staff, and parents.
- Serve as lead instructor for academic programming in career exploration training in soft and hard skills.
- Evaluate student progress and provide mastery-oriented feedback for competency-based learning.
- Establish and maintain student expectations in the classroom and at the worksite.
- Adapt to academic and social situations in the classroom using researched, evidence-based strategies.
- Contact local businesses to establish relationships and arrange worksite internships for students based on industry and student needs and interests.
- Support local worksites and student interns throughout the cohort, including observing, direct on-the-job training, and new skills training.
- Establish and maintain clear communication with stakeholders including program directors, school administration, case managers, transition coordinators, and parents to ensure student success.
- Coordinate and facilitate monthly Regional Advisory meetings to work with Program Administrators and stakeholders to continually review and evaluate all aspects of the program – assess process effectiveness and full academic rigor.
- Maintain effective records through data recording, monthly update reports, and day-to-day observations and communications.
- Maintain professional knowledge and skills by reviewing professional literature, conducting independent research, and attending workshops and trainings.
- Support and uphold GSIL policies and procedures, workplace regulations, and safety practices.

Newmarket Jr./Sr. High School | Newmarket, New Hampshire
Teacher and Grade Level Coordinator

August 2018 – July 2022

- Established trust and credibility with students through advising and relationship building.
- Maintained effective communication with stakeholders via emails, phone conversations, and meetings.
- Presented to audiences of up to 200 individuals using established public speaking capacities.
- Facilitated events for between 30-100 participants with a focus on inclusivity and adaptivity.
- Independently created and implemented a Grade 7 ELA curriculum to increase testing scores by 22%.
- Utilized technological tools, including video and audio editing platforms to create learning content.
- Analyzed qualitative and quantitative data to develop reports and make informed policy decisions.
- Coordinated a grade-level team to ensure that goals were met in a timely manner.
- Reviewed deliverables for up to 90 learners at a time, responding with mastery-oriented feedback.
- Simultaneously managed implementation projects in MTSS Intervention, SEL, STEAM, and ELA.
- Conducted outreach with local partners to establish and build a middle school STEAM program.
- Analyzed barriers related to equity and inclusion to ensure equitable experiences for all.

Universal Design for Learning Facilitator/Coordinator

- Coordinated a UDL implementation project from exploration, to teacher learning, to classroom use.
- Lead outreach and relationship building to bring in prospective new teachers and triple our participants.
- Used iterative design techniques to create accessible curriculum frameworks and materials.

Community Leadership

American Independence Museum | Exeter, New Hampshire 2022 – Present

Educational Program Management Volunteer - Field Trip Curriculum Development

- Determine and write learning outcomes for museum-specific programming.
- Design program matrixes, standard operating procedures, and templates for activity planning.
- Collaborate with a team of educators to redesign a comprehensive field trip for up to 40 participants at a time.
- Determine and pre-design publications and extra-curricular materials.

Green Acres Stables | Madbury, New Hampshire 2010 – Present

Volunteer Event Coordinator, Secretary, Scorer

- Build relationships with volunteers and manage volunteer schedules to ensure flawless event delivery.
- Maintain and analyze records and spreadsheets to score events and ensure financial success.
- Communicate clearly to participants to ensure that all rules and regulations are followed on the day of the event.

EDUCATION AND CERTIFICATIONS

University of New Hampshire | Dover, New Hampshire

Masters in Education - Secondary Education (GPA 4.0)

Bachelor of the Arts - English Teaching (GPA 4.0)

NH Department of Education Experienced Educator License - Grades 6-12 English/Language Arts

CAST Universal Design for Learning Associate Level 1 Certification

Alfred Ernest Richards Award for Excellence in English Teaching

TECHNICAL PROFICIENCIES

Google Suite | Microsoft Office Suite | Outlook | Zoom | Trello | Asana

Joshua Serard

PROFESSIONAL SUMMARY: I have ten years of experience in the physical services field, five years as a Lead Residential Counselor and I am currently a Transition Specialist. My passion is being a motivational leader and organizational problem solver. In my work life I have advanced supervisory, team building, and customer service skills. My practice desires are utilizing my experience gained in the development and execution of the programs created for individuals with specific needs. I am highly innovative and explicitly client focused as a staff member and a supervisor. I have a sustained record of achievement in all aspects of the operations of the business I am serving. Delivering the requirements of the Supervisory board and supervisory staff. I also am proficient in the staff recruitment and all aspects of the hiring process. I can think creatively and adapt to the multitask environments we create in support of my team initiatives and the goals for the student that I am working. I am self-motivated with a strong willingness to learn new tasks in a fast-paced environment. My proven customer service skills are exceptional, especially with parents and school staff. I have a proven record of accomplishment and communication.

EDUCATION:

University of Maine – Orono
NH Institute of Therapeutic Arts
NH Technical Institute
Bow High School

Bachelor's Degree
School of Massage Therapy
Course Work
High School Diploma

Kinesiology and Physical Education
Massage Therapist
September 2009 – Dec 2009
May 2015
June 2011
June 2009

Additional training:

MANT Training/Safety Care Training
RBT Training Behavioral Support
CPR and First Aid certified
Wilderness Response certified

Skills/Abilities:

Proficient with Google applications and PC/Microsoft Office Suite
Experienced in both Apple and PC platforms
Knowledgeable with staff and direction of clients
Extremely skilled with Microsoft word, excel programs and PowerPoint

EMPLOYMENT:

Granite State Independent Living

Lead Transition Specialist

July 2023 – Present

- ◆ Serves as lead instructor of the day-to-day academic activities
- ◆ Oversees the development of the new ELOs (extended learning opportunities) to respond to identified student needs
- ◆ Directs staff in recruitment, intake, and progression through the program experience and back to school and other appropriate service
- ◆ Works with Program Administrators and stakeholders (Regional Advisory Group) to continually review and evaluate all aspects of the program – assess process effectiveness and full academic rigor
- ◆ Responsible for establishing and maintaining student expectations
- ◆ Provide support to work site activities as needed
- ◆ Completes all the necessary program reports with high quality and in a timely manner

Transition Specialist

December 2022 – July 2023

- ◆ Responsible for carrying out day-to-day academic activities with flexibility and focus on goals
- ◆ Establish, develop, and maintain student expectations while being able to quickly make decisions
- ◆ Provide support to worksites of students and ensure task understanding and improving soft and hard skills in a work environment allowing the students to create their learning style
- ◆ Effectively communicates with all parents, school personal, student teams, and other community partners

Kelly Jones

Skills Profile

- CPR/AED Certified
- CPI Certified
- Staff Development Experience
- Communication Skills
- Coordinator Skills
- Illustrated Leadership Ability
- Bachelor's degree in healthcare management

Employment History

Transition Specialist

May 2023- present

Granite State Independent Living, Nashua, NH

- Delivered curriculum.
- Recruit students
- Build relationships with schools and foster them.
- Find business partners for student worksites.

Special Education Paraprofessional

2003 - May 2022

Milford School District, Milford, NH

- Program Associate
- 1:1 Paraeducator
- Processed and delivered curriculum.
- Wellness Coordinator

Human Resource Office - Peer Tutor & Academic Support Center

1997 - 2002

Mount Wachusett Community College, Gardner, MA.

- Development and implementation of tutoring program
- Organization of Schedules
- Oversight of the lunch program
- Data entry using Excel and Word

Education

Mount Wachusett Community College Gardner, Ma.

1997-1999

- Completed an associate degree in human services in 1999
- Cumulative GPA 3.2

Fitchburg State College Fitchburg, Ma.

2001-2002

- Worked toward B.S. in Sociology
- Cumulative GPA 3.6

Granite State College, Concord, NH.

2021-June 2022

- B.S. in Healthcare Management
- Cumulative GPA 3.8

Community Service

- Lion's Club
- Souhegan Valley Lacrosse Club- league game scheduler
- Milford Community Athletic Association
- Best Buddies

Awards and Accolades

- Lion of the Year 2010

Marcia Bagley

"...a good communicator... I see you
being a special education director --

a really good one..."

Janice Martin, Former
Director of Special Education
Nashua School District

"... effectively addressed barriers
related to implementing transition

and child find requirements,

thinking creatively while keeping the

needs of families and children at the

forefront..."

Michelle Lewis, Executive
Director, PIC

"... works through any hurdles
successfully making sure that each

child's needs are met..."

Susan Angel, Former
Administrative Assistant,
Nashua School District

"...a talented and humble...
administrator who can truly make a
difference"

Simonne Perry, Teacher

Professional Profile

Enthusiastic and energetic Administrator who is eager to support individuals with differing abilities, staff and families to ensure all individuals are provided equal access to opportunities within their communities.

- New Hampshire Certificate in Special Education Administration and Educator Certificate in General Special Education and Elementary Education.
- Well versed in the New Hampshire Standards for the Education of Children with Disabilities and IDEA requirements.
- Chair and Vice Chair of the Board of Directors for the Parent Information Center on Special Education (PIC), 2012 - 2021.
- PIC Volunteer Advocate for Special Education.
- Named New Hampshire Special Education Administrator of the Year for 2022.

Education

2002 - 2004

Master's of Science

Master's of Science in Human Services Management in Special Education with a concentration in Applied Behavior Analysis (ABA).

McDaniel College

Westminster, MD

1997 - 2002

Bachelor's of Science

Bachelor's of Science in Special and Elementary Education.

Marywood University

Scranton, PA

Employment

2023 - present Granite State Independent Living (GSIL) Concord, NH

Chief Program Officer

- Oversee the coordination and delivery of all programs, contracts and services promoting collaborative relationships in the pursuit of independence for individuals with disabilities.
- Coordinate with CEO and executive team to create and maintain overall program development and management across multiple sites and departments.
- Represent GSIL with external community partners.
- Directly supervise four program directors.
- Create and support a high performing culture amongst all programs that align with GSIL's core values.
- Monitor emerging needs among key stakeholders such as consumers, government and other funding services.

2007-2022 Nashua School District Nashua, NH

Director, Special Education 2018- 2022

Assistant Director, Special Education 2016-2018

Preschool Coordinator 2007 - 2016

- Directly supervised a team of nine administrators and administrative support staff to support the goals and vision of the Nashua School District.
- Oversaw and supervised 500+ special education staff, ensuring all 2000+ students' IEPs were fulfilled in accordance with Federal and State law.
- Facilitated the District's response to the COVID-19 pandemic, providing guidance and tools to staff to best support students during remote and hybrid learning.
- Created and manage budget for special education department (approximately \$12.2 million).
- Provided technical assistance to teams to problem solve unique issues, maintain compliance, and meet students' unique needs.

*"... has the ability to humanize
what can be an overwhelming process
for parents... extremely
professional... always positive..."*

Kyle Langille, Former
Principal, Nashua School
District

*"...it was really hard sending [him]
to school at such a young age, but
from our first IEP meeting, you
made us feel so
comfortable... Parents are lucky to
have someone like you help with this
initial transition..."*

Cheryl B, Parent

*"... the Preschool department,
under the leadership of Marcia
Bagley, has come leaps and
bounds... she wears many, many
hats and does a fabulous job..."*

Sarah Almeida, Speech
Pathologist

- Collaborated with senior leadership, building administrators and other administrators to ensure all students had equal access to high quality educational opportunities.
- Processed and respond to parent complaints, OCR complaints and due process requests.
- Facilitated team and department meetings.
- Created and conducted trainings for Nashua School District staff.
- Directed and coordinated the Nashua Early Education Program (NEEP), inclusive of the tuition-based Play Pals program.
- Supervised the Special Education process for all referred students ages 2.5 – 5, averaging 215 per year.
- Developed Preschool Procedures, Program Descriptions and Curriculum for the Nashua School District in compliance with the New Hampshire Rules for the Education of Children with Disabilities. Nashua Preschool procedures have been used as exemplars for school districts throughout New Hampshire.
- Collaborated with all team members including parents, advocates, principals, teachers, and service providers to resolve issues and provide students with a free and appropriate public education (FAPE).

2006 – 2007 The Birchtree Center Portsmouth, NH

Special Education Case Coordinator

Developed students' Individualized Education Plans. Prepared quarterly progress reports. Administered standardized and criterion-referenced evaluations. Coordinated and facilitated alternative forms of state testing. Assisted in the development and implementation of curriculum and related materials. Implemented students' IEP goals within the classroom in one-to-one settings. Modeled teaching of students' academic programs in the classroom.

2004 – 2006 Sheppard Pratt -The Forbush School Temple Hills, MD

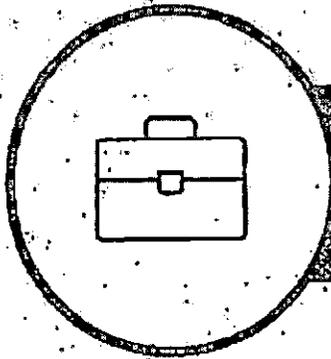
Special Education Teacher

Provided direct instruction to students with Autism in a non-public twelve-month school. Responsible for the development, implementation and supervision of Individualized Education Plans and Behavior Management Plans. Prepared quarterly progress reports. Collected and analyzed data. Planned, created, and introduced group and individual lessons and materials tailored to IEPs and curriculum. Prepared and facilitated alternative forms of standardized testing. Supervised Teaching Assistants.

2001 – 2004 Target Community and Ed. Services, Inc. Westminster, MD

Community Living Manager

Delivered direct care to adults with developmental disabilities. Collaborated in the opening of a new alternative living unit. Organized all required paperwork, coordinated inspections, oversaw the hiring, scheduling, and training of staff, and managed the household budget.



MEGAN BALLARD

SKILLS

- Event planning
- Tour guiding
- Sales management
- Team leadership
- Program development
- Museum management
- Data input
- Historical analysis
- Curriculum development
- Proficient in Microsoft, Google applications, and Outlook
- Cultivating relationships

VOLUNTEER EXPERIENCE

VOLUNTEER TUTOR • DECEMBER 2020 – JUNE 2021

I gave tutoring lessons twice a week to a student in the 10th grade. We worked on various subjects and developed their skills in time management & organization.

EXPERIENCE

TRANSITION SPECIALIST • GRANITE STATE INDEPENDENT LIVING • MAY 2023 – CURRENT

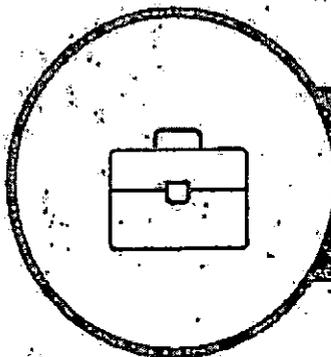
My role as a transition specialist includes teaching work-readiness education to students with disabilities through an ELO program called IMPACCT Academy and providing follow-up services to those students upon graduation from the program. I am also responsible for cultivating and maintaining relationships with school personnel, parents, business & community partners, and local resources to help students on their pathway to life after high school. Curriculum is delivered in the form of work-readiness training, self-advocacy, goal setting, and independent living.

SPECIAL EDUCATION PARAPROFESSIONAL • DOVER MIDDLE SCHOOL • OCTOBER 2021 – MAY 2023

My position as a paraprofessional involved working with high needs students at Dover Middle School in their autism resource room. As a para I assisted students with academic needs and structural support. Areas of need/strategies to assist are determined by student IEP guidelines and case manager recommendations. Data tracking and reporting was completed daily. I also prioritized the dignity, health, and safety of the students.

MUSEUM EDUCATOR • ALBACORE PARK • JUNE 2022 – SEPT 2022

I worked as a temporary Museum Educator for Albacore Park, assisting the team in creating and implementing a robust schedule of education programs. I was also responsible for training a small staff of volunteers to run daily programs. My responsibilities were to develop lesson plans for current and future programming, deliver the programs during events and daily operations, design an education brochure, and collect visitor feedback.



MEGAN BALLARD

EDUCATION

BACHELOR OF ARTS IN PUBLIC HISTORY WITH A MINOR IN TRAVEL & TOURISM • MAY 2018 • SALEM STATE UNIVERSITY

Graduated Magna cum laude with a 3.7 GPA and lifetime membership in Phi Alpha Theta, the national honors society for historians.

VISITOR SERVICES & SALES MANAGER • OLD NORTH CHURCH & HISTORIC SITE • AUGUST 2018 – AUGUST 2020

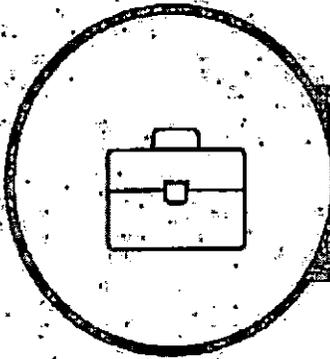
I was responsible for the complete onboarding and management of the visitor services team. I worked directly with thousands of visitors every year. My most frequent clients were school groups, Boston walking tours, and cruise liners, looking to arrange field trips or private events. Additional responsibilities included data input, revenue reporting, website editing, donor retention, and invoicing.

EDUCATOR • OLD NORTH CHURCH & HISTORIC SITE • APRIL 2018 – AUGUST 2018

I held a dual position as an educator and a first-person interpreter. I was responsible for teaching visitors and school groups the process used by the colonists to create colonial-style drinking chocolate. The demonstration used props to show cultivation and creation from "bean to beverage". The position included wearing historically accurate clothing and memorizing a multitude of facts and information from the 17th & 18th centuries.

TOUR GUIDE & MUSEUM INTERN • THE HOUSE OF THE SEVEN GABLES • MAY 2017 – AUGUST 2018

My undergraduate internship allowed me to explore my interest in non-profits, specifically in museums. I worked on social media management and surveying visitor experience. I also worked closely with the archival team to catalogue and input notable objects into PastPerfect. At the end of my internship, I was hired as a tour guide giving educational and historical tours of the mansion to groups and school groups. Tours covered the architectural, familial, and maritime history of the site.



MEGAN BALLARD

ADMISSIONS AMBASSADOR • SALEM STATE UNIVERSITY • MARCH 2015 - MAY 2018

While an admissions ambassador I gave daily tours of the university campus to prospective students and their families. My position was also responsible for hiring, scheduling, and training ambassadors. I also worked in the office, inputting/converting grades from prospective student applications using the programs Onbase and Peoplesoft.

RIDES TEAM LEAD • SIX FLAGS NEW ENGLAND • APRIL 2012 - OCTOBER 2016

As a team lead, I oversaw a division of the park that composed of up to thirty employees from April - October each year. My duties included operating theme park rides, managing a break schedule, employee training, daily paperwork, safety implementation, addressing guest concerns, and cleaning tasks.

Patrick Bernard



Highly organized and detail-oriented individual with over a decade of classroom experience with diverse student populations. Ability to work in a fast-paced environment with individuals and groups from diverse cultural backgrounds as a team member or independently. Strong leadership abilities, adaptable, resilient and able to effectively solve problems in stressful situations. Coordinated and diligent activity coordinator skilled in student behavior management and redirection. Supports faculty and classroom needs with proactive and diligent approach. Passionate about helping students and offers proven skills developed over ten years of related experience. Versed in school standards and strategies to optimize learning for any student's needs.

Work Experience

Lead Transition Specialist

Granite State Independent Living - Manchester, NH
August 2023 to Present

- Serves as lead instructor of the day-to-day academic activities.
- Oversees the development of the new ELO's (extended learning opportunities) to respond to identified student needs.
- Directs staff in recruitment, intake and progression through the program experience and back to school and other appropriate service.
- Works with Program Administrators and stakeholders (Regional Advisory Group) to continually review and evaluate all aspects of the program - assess process effectiveness and full academic rigor.

Instructional Assistant/ Registered Behavior Tech

SAU8 School District - Concord, NH
March 2018 to Present

- Supported student learning objectives through personalized and small group assistance.
- Provided support to help students with special needs learn and grow.
- Provided support during classes, group lessons and classroom activities.
- Delivered curriculum in both one-on-one lessons and group learning environments.
- Used behavior modeling and specialized teaching techniques to share and reinforce social skills.
- Provided support during classes, group lessons and classroom activities
- Assessed student assignments to check quality and completeness before submission for grading

Freelance Writer

Freelance - Concord, NH
July 2005 to Present

- Wrote and posted content for company blog, keeping customers updated and engaged
- Wrote and edited long- and short-form copy for blogs, websites, social media, presentations, training materials and more
- Wrote in several styles and voices for website, print and internal documents

- Shaped the strategic direction of copy by collaborating with marketing and retail partners
- Prioritized workflow and managed schedules to deliver completed projects under deadline.

Residential Counselor and Instructional Assistant

Spaulding Youth Center - Northfield, NH
March 2014 to August 2015

- Counseled students with mental health disorders such as emotionally handicapped, learning disabled, neuro-behaviorally impaired, autistic, mentally challenged or delinquent boys and girls or adolescents
- Supervised residential and day treatment children during class and on field trips
- Supported student learning objectives through personalized and small group assistance.
- Provided support to help students with special needs learn and grow.
- Counseled clients to help them understand and overcome personal, social and behavioral problems
- Consulted with other staff members regarding treatment plans as deemed appropriate by team leader.

Substitute Teacher

Manchester School District - Manchester, NH
September 2007 to June 2015

- Instructed up to 35 students individually and in groups
- Adapted teaching methods and materials to meet students' varying needs and interests
- Set up lesson materials, bulletin board displays and demonstrations
- Encouraged students with special academic interests to fully pursue those subjects
- Worked one on one with students with special needs.
- Upheld classroom routines to support student environments and maintain consistent schedules.
- Followed classroom plans left by class teacher to continue student education and reinforce core concepts.
- Repeatedly requested as substitute teacher by teachers based on excellent past referrals and trusted performance.

Education

Master of Arts in Creative Writing

Southern New Hampshire University - Hooksett, NH
August 2007 to 2009

Skills

- Managing classroom for diverse populations Expertise in Creative Writing
- Expertise in English and special-needs classrooms Diverse classroom settings
- Experience with special-needs students Strong collaborator
- Positive reinforcement Teaching/tutoring
- Creative Imagination stimulation Creative questioning
- Student motivation Critical thinking
- Adept at working with special needs children Outstanding social skills
- Special education Classroom discipline
- Curriculum-Based Lessons

- **Creating a Safe Learning Environment**

Links



Certifications and Licenses

CPR Certification

Sarahjane Irizarry

CAREER BRIEF

Dynamic and creative paraprofessional with 20+ years of experience working with students of all ages in a myriad of settings. Flexible, enthusiastic, team player with leadership skills and ability to engage in open minded collaboration. Enjoys developing innovative, hands-on curriculum with differentiated instruction for unique learning experiences. Well versed in supporting students and dedicated to instilling confidence and self-esteem. Committed to building strong connections and positive relationships with students, parents, coworkers and the community. Excited to foster an atmosphere that engages and inspires.

SKILLS

- Professional and dependable
- Innovative and optimistic
- Ambitious and eager to learn
- Excellent interpersonal skills
- Proven written and oral skills
- Effective communicator
- Strong leadership qualities
- Enthusiastic motivator
- Versatile and compassionate

APPLICABLE AND RELATED WORK EXPERIENCE

Granite State Independent Living, IMPACCT Academy, Transition Specialist, Concord, NH (2021-Present)

- Establish and support post-secondary transition goals for students with disabilities
- Inspire students to actively engage in their education and understand the relevance to future career goals
- Create, develop and maintain relationships with local school district staff, adolescents, parents and service providers
- Build and foster community connections and relationships with local business

Hopkinton Middle High School, Inclusion Facilitator/Instructional Assistant, Hopkinton, NH (2018-2021)

- Engaged with Special Education Department team members to plan for/assess student learning
- Used knowledge of unique learning styles to create measurable goal oriented instruction
- Wore many hats (1v1, general classroom IA, Special Ed. Para, substitute, field trip planning etc.)
- Had direct input and worked collaboratively on writing/developing IEP's and curriculum
- Established rapport with parents/guardians to facilitate communication and academic progress

Henniker Community School, 5th-8th Special Ed Literacy Paraprofessional, Henniker, NH (2014-2018)

- Differentiated instructional design within programs to engage diverse student learning needs
- Assisted students in literacy development and academic endeavors in a variety of settings
- Worked collaboratively with teachers and other staff to implement student academic/behavior plans
- Managed student behaviors to ensure the best possible learning environment

Dynamite Sound Productions, Disc Jockey and Company Partner, New England Area (Aug '04-Present)

- Coordinate a variety of productions to meet individual and group needs and expectations
- Serve as primary point of contact between clients, including facilitating meetings and planning
- Work under pressure, improvise, plan/manage timelines, control flow of important events
- Maintain high reviews and positive experiences to foster satisfied customers and repeat clients
- Responsible for all aspects of running a small business and fostering an impeccable reputation

The Villager Newspaper, Bi-weekly Columnist/Feature Writer Hillsboro, NH (Sept 09-June 10)

- Responsible for generating story pitches and composing and editing my own column
- Successfully planned, navigated and facilitated numerous interviews
- Built contacts with many local citizens, programs, and organizations
- Handled press coverage, penned entertainment stories, and researched and wrote feature articles

Penn Yan Middle School, Teacher/Facilitator for 21st Century Program, Penn Yan, NY (Aug 02-Dec 03)

- Successfully developed and implemented after school program activities
- Adapted various motivational strategies to engage students academically and keep them on task
- Generated contact leads for new programs and networked with contacts to actualize programing
- Acted as one-on-one mentor support for several students, with focus on goal completion

Finger Lakes Parent Network, Juvenile Respite Worker, Penn Yan, NY (Aug 02-Dec 03)

- Planned numerous children's group and individual outings, in-home respites, and on-site functions
- Learned how to facilitate an environment conducive to students' emotional growth
- Adapted group management and program planning appropriate for children of diverse abilities

Pat's Peak Ski Area, PSIA Lvl Certified Ski Instructor, Henniker, NH (Dec 99-April 2010)

- Taught an average of 6-8 lessons per day to children, teens and adults of all ages
- Instructed school program lessons, responsible for 50-75 adolescents daily
- Designed and implemented a variety of lesson plans to meet learners' needs
- Variegated instruction for different learning styles, with attention to skill mastery and enjoyment

Mount Royal Academy, Academic Tutor, Ski Program Coordinator, Substitute, Sunapee, NH (2008-2011)

- Worked with teachers and parents to determine individual student needs for tutoring
- Planned and facilitated appropriate tutoring sessions in a range of subjects and levels
- Coordinated group of 68 students 1st-12th grade and all parent chaperones for Ski Program
- Responsibilities included safety of all involved, smooth running of 6-week program, delegating tasks, handling emergencies, ensuring completed paperwork and financial transfers, communicating effectively with all involved agencies including MRA, Ski Mountain, transportation and parents

Richard E. Byrd Academy, Internship in 8th Grade Multi-Level Classroom, Chicago, IL (Jan 03-March 03)

- Navigated and gained knowledge of challenges facing students and teachers in urban classrooms
- Tailored lessons to meet the needs of the students
- Nurtured and inspired students to reach for their dreams

EDUCATION AND CERTIFICATIONS:

Keuka College, Keuka Park, NY (Sept 00-Dec 03)

- Three completed years - Major in Secondary English Education
- Education courses including: Educational Psychology, Foundations of Education, Early Human Development, Study of Children's Literature, Diverse Learners

Bishop Brady High School, Concord, NH (96-00)

- College preparatory studies, Honors Diploma

Youth Development Practitioner - NH (October 2022)

Para II Certification - NH (April '19)

CPI Certification (Non-violent Crisis Prevention and Intervention) - NH (Sept '19)

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MLD



Frank Edelblut
Commissioner

Christino Bronnan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
FAX (603) 271-1953

November 6, 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 sole source contract with Granite State Independent Living (GSIL), Concord, NH, (vendor #155330), in an amount not to exceed \$1,272,040 to continue to provide the "Inspiring the Mastery of Postsecondary Achievement in College" (IMPACCT) program in five regions of NH, effective upon Governor and Council approval for the period of October 1, 2023, through September 30, 2024 with an option to renew for one additional year. 100% Federal Funds.

Funds are available in account titled VR Field Programs-Federal for FY2024 and FY2025 with the authority to adjust encumbrances between fiscal years within the price limitation through the Budget Office, if needed and justified.

06-56-56-565010-25380000-

	<u>FY2024</u>	<u>FY 2025</u>	<u>Total</u>
603-504150 VR Clients	\$954,030	\$318,010	\$1,272,040

EXPLANATION

This contract is retroactive due to department turnover which extended contract negotiations. The contract is sole source. When initially implemented, the IMPACCT program was awarded through an RFP process. Since that time, GSIL has continued to run the successful student program. This request is to continue funding the "Inspiring the Mastery of Postsecondary Achievement in College" (IMPACCT) Pre-Employment Transition Service (Pre-ETS) program, which is a collaboration between the Department of Education, Bureau of Vocational Rehabilitation and Granite State Independent Living. The program was developed and implemented in 2016 after the Workforce Innovation and Opportunity Act was reauthorized, that required VR to set aside 15% of Federal funding to provide Pre-ETS to potentially eligible students.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
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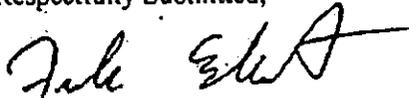
Since 2016, the program has continued in the north country (Berlin/Littleton), Nashua, Portsmouth, Manchester and Concord. The program, which is a 14 week (fall and spring) and 5 week (summer) comprehensive Pre-ETS program that provides the five required services: job exploration counseling, work readiness training, work-based learning experiences, counseling on post-secondary training opportunities and self-advocacy.

Students that attend the program also earn high school credit for the program and have earned 5,240.5 extended learning opportunity have been completed, with 3,526.25 academic credits obtained. After completing the program 221 students graduated immediately, 48 students attended alternative education and 757 students returned to high school. The average student attendance rate is 90% and 81.4% of students in IMPACCT have an IEP, as well as 14.7% have a 504 plan.

HB4, when approved in October 2019, allocated \$400,000 in General Funds to be allocated toward program costs. This funding was allocated to the program in FY20.

The program was originally developed through a request for proposal (RFP) process in 2016 and GSIL was the chosen vendor to provide the program in the state. VR and GSIL are looking to continue this partnership to enhance the provision of Pre-ETS in the state.

Respectfully Submitted,



Frank Edelblut
Commissioner of Education

FORM NUMBER P-37 (version 2/23/2023)

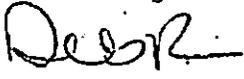
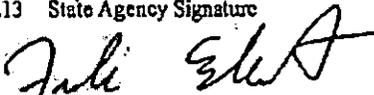
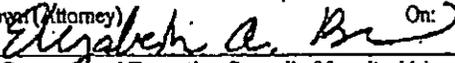
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 9/30/24	1.8 Price Limitation \$1,272,040
1.9 Contracting Officer for State Agency Joy Sabolevski		1.10 State Agency Telephone Number 603-717-5194	
1.11 Contractor Signature  Date: 10/31/23		1.12 Name and Title of Contractor Signatory Deborah Ritcey, Chief Executive Officer	
1.13 State Agency Signature  Date: 11/08/2023		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: 11/08/2023			
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.

[Handwritten Signature]
11/31/20

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).

Subject to Governor and Council approval, authorize the Department of Education to include a renewal option on this contract for one additional year, subject to the contractor's acceptable performance of the terms therein.

Renewal date October 1, 2024, through September 30, 2025

Contractor Initials

Date

dk
10/21/23

EXHIBIT B

SCOPE OF SERVICES

Granite State Independent Living (GSIL) will provide the following services to the New Hampshire Department of Education, Bureau of Vocational Rehabilitation (VRNH), effective upon Governor and Council approval for the period of October 1, 2023 through September 30, 2024:

The contractor, GSIL, shall provide the five (5) required Pre-Employment Transition Services (Pre-ETS), as outlined in the WIOA and in the VR Federal Regulations by providing the "Inspiring the Mastery of Postsecondary Achievement in College, Careers and Training (IMPACCT)" program in five locations around the state (North Country) Berlin/Littleton, Concord, Manchester, Nashua, and Portsmouth.

The contractor, GSIL, will utilize the culmination of the IMPACCT Academy program evaluation (June 2023) report developed by a third-party consultant and IMPACCT evaluation fidelity review completed by IMPACCT, to highlight the return on investment and value of the IMPACCT program. This evaluation shall be utilized to establish agreements with school districts for a portion of the sustainability of the program after this contract ends.

The IMPACCT program is a 14-week (fall and spring) and 5-week (summer) comprehensive program that provide all five required Pre-ETS services (job exploration counseling, work readiness skills, work-based learning opportunities, counseling on post-secondary education opportunities and self-advocacy) to students who are eligible or potentially eligible for VRNH services. The following are the modules provided to students for the program and may include, but not limited to examples listed:

1. Job Exploration Module
 - i. Complete an interest inventory
 - ii. Complete a self-report assessment
 - iii. Complete a career ladder
 - iv. Listen to employers speaking about the day-to-day operations and expectations of the workplace
 - v. Listen to employers speaking about possible positions within a company
2. Work-Based Learning Experiences Module
 - i. Identify what types of work-based learning experience they already have completed
 - ii. Identify workplaces in which they might like to have an experience
 - iii. Identify transferable skills
 - iv. Participate in a work-based learning experience
3. Counseling on Post-Secondary Education Opportunities
 - i. Receive labor market information
 - ii. Receive information on how to use public transportation
 - iii. Receive information on budgeting

- iv. Receive information on health management
 - v. Receive information on healthy recreational activities
 - vi. Receive information on NHVR services and how to apply for services
 - vii. Receive exposure on potential post-secondary options like:
 - 1. Rapidly growing careers
 - 2. Community colleges
 - 3. Trade schools/technical schools
 - 4. Four-year colleges
4. Workplace Readiness Training Module
- a. Students receive information on social skills and independent living skills
 - b. Employers and students experience mock interviews
 - c. Students receive feedback on interviewing skills
 - d. Students receive training regarding professional presentation and appearance
 - e. Students produce a resume, cover letter and thank you notes
5. Self-Advocacy Module
- a. Students receive information and training regarding personalized planning to learn how to advocate for themselves independently and in the presence of support throughout the transition process.
 - b. Students receive training on how to identify positive supports
 - c. Students identify positive adult supports
 - d. Students identify positive peer supports

DELIVERABLES AND TIMELINE

GSIL Shall:

1. Provide a signed registration form for each student enrolled no later than 14 days prior to the start of the cohort.
2. Ensure there is written authorization, per individual, received from VR prior to the start of each cohort.
3. Provide the module programming in five areas of the state (Berlin/Littleton, Concord, Manchester, Nashua, and Portsmouth.)
4. Provide an Academy experience, via the GSIL IMPACCT Program, which will consist of three cohorts per year of students in each of the awarded regions. Each cohort will contain up to 15 new students and to the extent possible will be held at a regional community college or other designated location.

The structure for the Academy experience will be training room/classroom time, work experience, and remote learning, adapted as needed based on the needs of the students, schools, and work environment in each awarded region. Each cohort will provide at a minimum of 12 direct services hours to the student weekly. This does not include the hours of services for work-based learning opportunities. GSIL will provide a 40-hour work-based learning experience at an approved Department of Labor (DOL) business site in the community to each student participating in the Academy cohort.

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

Page 3 of 8

Contractor Initials *DK*

Date *10/21/23*

5. Each student can get further assistance with the academic, career, independent living, credential opportunities, and other needs as possible and appropriate. Ensure that those participating in the Academy experience have the opportunity to earn academic credits by mastering the necessary competencies through Extended Learning Opportunities (ELO's) related to the 5 Pre-ETS services.

This can include but is not limited to:

- i. The National Career Readiness Certificate
 - ii. Online credit recovery and remedial education
 - iii. High School Equivalency Test (HiSET) preparation tools
 - iv. Peer mentoring
 - v. Job shadows
 - vi. Job tours
 - vii. Information interviews
 - viii. Internships
6. Ensure that transportation arrangements are made with the participating schools in each region for participating students to get to and from the program each day.
 7. Identify a 'point person' at each participating school who will serve as the contact person for the IMPACCT Academy and assist with appropriate on-site administrative tasks.
 8. Ensure that curriculum used for the Academy appropriately and solely addresses the five required Transition Services identified in WIOA.
 9. Adhere to VRNH's standard monthly student progress note reporting format, monthly reports to be received by the 10th of the following month.
 10. Engage, coordinate, and facilitate VRNH designated representatives at the following stages of the program cohorts (referral with school district, new cohort orientation, workshops, coordinate a scheduled time for VRNH to provide VR Overview of services, exit Interviews, and graduation).

GSIL will work in tandem with NHVR to ensure:

1. Work in collaboration with VR offices to determine if there are any students who are interested in being part of a cohort prior to filling spots.
2. IMPACCT will assist in the collection of the identified documentation requirements for eligibility.
3. As defined by Workforce Innovations Opportunity Act (WIOA), all students with a disability, who are eligible or potentially eligible, will meet the required criteria.

4. The development, marketing, and presentation of the required Pre-Employment Transition Services and all aspects of the process are effective and accessible.
5. Traditionally underserved populations are identified and provided equal opportunity to participate, such as students who are in all levels of placements, students who are deaf or hard of hearing and students who are in, and/or from rural settings.
6. Appropriate collaboration with local high schools and Special Education professionals to coordinate provision of services to students with disabilities.
7. Ensure the employers are appropriately involved in the delivery of Pre-Employment Transition Services being sure to include: Presenting information about their specific industry, opportunities within the industry and/or the employers' specific organization such as, after school opportunities, training opportunities, and other types of opportunities, presenting a basic overview of workplace expectations such as, soft skills, appropriate verbal communication, appropriate electronic communication, appropriate customer interactions, appropriate conflict resolution, and appropriate overall workplace behavior.
8. Any and all marketing materials used to promote the specific services listed above shall prominently display the VRNH logo and communicate clearly that the services are being provided at the request of VRNH and as a result of direct funding by VRNH and the Department of Education.
9. GSIL and VRNH personnel will both participate in the provision of specific services (i.e. VRNH will present on how to apply for VRNH services, attend exit meetings, etc.).

REPORTING

GSIL shall provide, not later than fourteen (14) days prior to the start of the program, a registration form approved by VRNH containing the required data elements signed by the student, school official and parent or guardian, if applicable; if changes to enrollment of students happen due to unforeseen circumstances; GSIL must connect with VRNH Transition Coordinator as soon as circumstance arises for approval of change.

Upon completion of the program, VRNH will receive an electronic copy of the student's portfolio; documenting what was completed during the program. Documents should include resumes, detailed information about the student's work-based learning experiences, work logs, interest inventories, and other documents helpful to the VR planning process.

GSIL shall provide a report, at the end of each cohort by the 10th of the following month, and one report that summarizes the following data:

- Cohort statistics (number of students, schools represented, disability information);

- Number of credits attained and in what specialty;
- Number of different employers providing student experiences and their names;
- Number of students with part or full time employment at the end of IMPACCT;
- Number of students returning to school that may have dropped out; and
- With assistance from VRNH, the number of students who are VRNH customers
- Schedule for reporting is
 - Spring Cohort – By the 10th of July
 - Summer Cohort – By the 10th of September
 - Fall Cohort – By 10th of March

GSIL will conduct an annual IMPACCT Academy fidelity review following each contract year, for all sites.

Contractor Initials

Date

du
10/31/23

EXHIBIT C

METHOD OF PAYMENT

	FY2024	FY2025	Total
Salaries and Wages	\$432,523	\$144,174	\$576,697
Payroll Taxes & Fringe Benefits	\$164,359	\$54,786	\$219,145
Subtotal-Compensation Expenses	\$596,882	\$198,961	\$795,843
Transportation	\$5,925	\$1,975	\$7,900
Insurance	\$11,475	\$3,825	\$15,300
Mileage Reimbursement	\$7,019	\$2,340	\$9,359
Occupancy Expense	\$113,085	\$37,695	\$150,780
Stakeholders/Partners	\$5,625	\$1,875	\$7,500
Office Expenses/Supplies	\$4,185	\$1,395	\$5,580
Telephone	\$3,510	\$1,170	\$4,680
Advertising/Recruitment	\$4,455	\$1,485	\$5,940
Computer Costs	\$26,250	\$8,750	\$35,000
Student Stipends	\$51,000	\$17,000	\$68,000
Student Costs/Graduations/Meetings	\$180	\$60	\$240
Subtotal-Direct Expenses	\$232,710	\$77,570	\$310,280
Indirect Expense at 10%	\$124,439	\$41,480	\$165,919
Total Expenses	\$954,030	\$318,010	\$1,272,040

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 contract exceed the price limitation of \$1,272,040.

Funding Source: Funds are available in account titled VR Field Programs-Federal for FY2024 and FY2025 with the authority to adjust encumbrances between fiscal years within the price limitation through the Budget Office, if needed and justified.

06-56-56-565010-25380000-

603-504150	FY2024	FY 2025	Total
VR Clients	\$954,030	\$318,010	\$1,272,040

Contractor Initials *dm*
Date *10/21/23*

Method of Payment: Payment will be made upon the submittal of an invoice for completed Pre-ETS modules and programming completed, which is supported by a summary of activities that have taken place in accordance with the terms of the contract, per student. If otherwise correct and acceptable, payment will be made for 100% of the expenditures listed. A final invoice, shall be sent to the Department within 30 days of the end of this contract.

Invoices and reports shall be submitted to:

Joy Sabolevski
Joy.P.Sabolevski@doe.nh.gov
Cc: William.G.Gaffney@doe.nh.gov

Contractor Initials dw
Date 10/31/23

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 contractor 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

dee
12/31/23

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

Date

dr
10/31/23

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/stlllln.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

[Signature]
12/31/23

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 *dh*
Date *10/2/22*

Certificate of Authority

I, Lisabritt Solsky Stevens, hereby certify that I am a duly appointed representative of Granite State Independent Living. I hereby certify that Deborah Ritcey, is President & Chief Executive Officer authorized to execute contracts on behalf of Granite State Independent Living and may bind the organization thereby.

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

Dated: 11.3.2023

Attest:

Lisabritt Solsky Stevens
Name & Title
Board Secretary

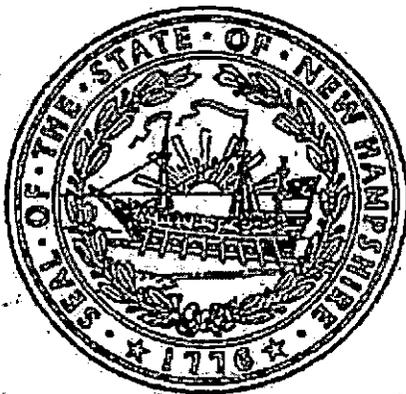
State of New Hampshire
Department of State

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

Granite State
Independent Living



Concord Main Office
21 Cheneil 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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**Leone,
McDonnell
& Roberts**

PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

WOLFEBORO • NORTH CONWAY
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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)

	<u>ASSETS</u>			<u>2020</u> <u>TOTAL</u>
	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor,</u> <u>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	6,388
Accounts receivable, net	3,876,814	-	3,876,814	1,702,468
Prepaid expenses	74,666	-	74,666	126,556
Total current assets	<u>6,771,920</u>	<u>30,912</u>	<u>6,802,832</u>	<u>6,528,080</u>
NONCURRENT ASSETS				
Investments	969,783	197,787	1,167,570	1,025,315
Property and equipment, net	705,716	-	705,716	895,887
Total noncurrent assets	<u>1,675,499</u>	<u>197,787</u>	<u>1,873,286</u>	<u>1,991,182</u>
TOTAL ASSETS	<u>\$ 8,447,419</u>	<u>\$ 228,699</u>	<u>\$ 8,676,118</u>	<u>\$ 8,519,262</u>
 LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	\$ 114,291	\$ -	\$ 114,291	\$ 286,541
Accrued payroll and related liabilities	470,383	-	470,383	953,137
Accrued expenses	47,743	-	47,743	208,118
Deferred revenue	298,018	-	298,018	317,409
Contracts payable	-	-	-	7,289
Total liabilities	<u>930,435</u>	<u>-</u>	<u>930,435</u>	<u>1,789,491</u>
NET ASSETS				
Without donor restrictions	7,516,984	-	7,516,984	8,518,342
With donor restrictions:				
Time and purpose restricted	-	30,912	30,912	34,942
Perpetual endowment	-	197,787	197,787	188,487
Total net assets	<u>7,516,984</u>	<u>228,699</u>	<u>7,745,683</u>	<u>6,749,771</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,447,419</u>	<u>\$ 228,699</u>	<u>\$ 8,676,118</u>	<u>\$ 8,519,262</u>

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			
	Without Donor Restrictions	With Donor Restrictions	Total	2020 Total
REVENUE AND SUPPORT				
Grants	\$ 3,734,305	\$ 3,463	\$ 3,737,768	\$ 4,217,915
Public support	110,802	1,300	112,202	80,917
Special events, net	62,574	-	62,574	59,388
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)	-	-
	18,850,884	(2,730)	18,847,954	19,481,823
EXPENSES				
Program Services				
Long-term care	12,239,587	-	12,239,587	12,301,043
Community Economic Development	3,076,837	-	3,076,837	3,176,096
REMI	100,866	-	100,866	-
	15,417,290	-	15,417,290	15,479,139
Supporting Services				
General and Administrative	1,933,521	-	1,933,521	3,184,563
Fundraising	301,231	-	301,231	105,178
	2,234,752	-	2,234,752	3,289,739
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	8,518,342	231,429	8,749,771	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	BM	Total Program Services	General and Administrative	Fundraising		
Personnel expenses:								
Salaries and wages	\$ 9,942,005	\$ 1,679,735	\$ 23,333	\$ 11,645,133	\$ 922,093	\$ 177,927	\$ 1,100,020	\$ 12,775,153
Employee benefits	1,217,469	372,854	7,487	1,597,810	224,800	11,300	236,900	1,833,490
Payroll taxes	783,033	124,284	4,267	911,584	115,803	13,868	129,669	1,021,053
Grants	3,837	381,780	11,100	396,717	-	-	385,317	387,404
Building occupancy	83,482	208,743	18,443	300,668	66,420	434	66,854	375,322
Information technology	25,170	37,408	148	62,723	118,058	240	118,308	185,818
Professional fees	20,038	3,442	230	23,710	149,717	1,800	151,617	178,227
Depreciation	34,218	68,560	-	102,778	37,034	189	38,133	171,909
Miscellaneous	24,729	44,859	1,158	70,544	50,191	4,718	54,900	125,433
Advertising	26,554	15,958	668	43,178	13,828	67,154	60,782	123,958
Insurance	-	23,286	-	23,286	68,670	-	68,670	91,938
Office, printing, postage, and supplies	35,818	10,840	3,174	49,832	27,160	12,130	39,299	83,631
Travel	50,472	32,390	-	82,862	1,889	144	2,033	84,835
Telephones	124	2,574	1,047	3,745	69,179	-	69,179	72,624
Transportation	1,128	38,188	1,700	40,997	608	-	608	41,806
Equipment lease and maintenance	448	44	-	492	35,872	-	35,872	36,364
Consultants	-	10	-	10	18,590	1,500	20,089	20,079
Dues and subscriptions	3,025	3,118	135	6,278	4,427	4,814	9,241	15,817
Professional development	474	1,475	-	1,949	4,840	2,960	7,809	9,753
Meetings and events	5	143	3	151	223	1,960	2,183	2,334
Board of directors	-	-	-	-	2,087	-	2,087	2,087
Interpreter	-	293	-	293	658	-	658	954
Meals and entertainment	-	493	-	493	208	76	284	777
Total functional expenses 2021	\$ 12,270,587	\$ 3,078,837	\$ 100,826	\$ 15,417,290	\$ 1,033,521	\$ 301,231	\$ 2,234,752	\$ 17,652,042
Total functional expenses 2020	\$ 12,307,043	\$ 3,178,096	\$ -	\$ 15,479,139	\$ 3,164,593	\$ 105,178	\$ 3,269,771	\$ 18,768,979

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	171,809	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	<u>(69,603)</u>	<u>(218,178)</u>
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	<u>(7,288)</u>	<u>(7,950)</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(5,988)</u>	<u>(7,105)</u>
NET CHANGE IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH	<u>(1,847,706)</u>	<u>1,146,511</u>
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**

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 \$7,286. 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	5,681
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>				
<i>Administration for Community Living</i>				
ACL Centers for Independent Living	93.432		\$ 973,814	
COVID-19 - ACL Centers for Independent Living	93.432		<u>489,580</u>	
			1,473,374	
<i>Administration for Community Living</i>				
Passed through State of NH Department of Education				
ACL Centers for Independent Living - State Grants	93.389	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>				
<i>Passed through Governor's Office of Emergency Relief and Recovery</i>				
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	06.008		\$ 281,865	<u>\$ 59,598</u>
Passed through MaineHealth dba Maine Medical Center				
Social Security - Work Incentives Planning and Assistance Program	06.008		<u>21,850</u>	
Total Social Security Administration			<u>\$ 303,615</u>	
Total expenditures of federal awards			<u>\$ 2,355,800</u>	<u>\$ 59,598</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.

KEY PERSONNEL

NH Department of Education

Contractor Name: Granite State Independent Living

Name of Program: IMPACCT

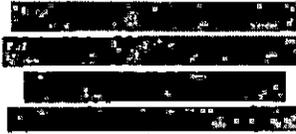
NAME	JOB TITLE	ANNUAL SALARY	PERCENT PAID FROM THIS CONTRACT
Marcia Bagley	Chief Program Officer	\$130,000	20%
Brianna Smith	Director of Education Services	\$64,818	90%
Debbie Cortes	Manager of Education Services	\$58,545	80%
Kelly Jones	Lead Transition Specialist	\$50,182	95%
Amanda Chase	Lead Transition Specialist	\$50,626	95%
Denise Neskoric	Lead Transition Specialist	\$50,182	95%
Patrick Bernard	Lead Transition Specialist	\$49,858	95%
Jessica Therriault	Lead Transition Specialist	\$48,091	95%
TBD	Transition Specialist	\$45,744	95%
Sarahjane Irizarry	Transition Specialist	\$45,226	95%
TBD	Transition Specialist	\$44,954	95%
Christy Siffani	Transition Specialist	\$46,000	95%
Megan Ballard	Transition Specialist	\$46,000	95%
TBD	Transition Specialist - floater	\$44,954	100%
TOTAL SALARIES PAID FROM THIS CONTRACT			



FY23 BOARD OF DIRECTORS

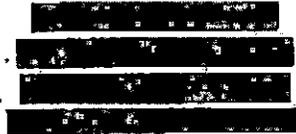
Chair

Lorna Greer (2024-1)



Interim 1st Vice Chair

Larry Smukler (2025-2)



2nd Vice Chair

Eric Schlepphorst (2025-1)



Treasurer & Secretary

Geoffrey Souther (2023-2)



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**

dritcey@gsil.org

**Jill Bille
CFO**

jbille@gsil.org

**Krsytyl Jenkins
Executive Assistant**

kjenkins@gsil.org

Amanda Chase

Objective: To make a career change in line with my experience and skills.

Education

Utah State University, M.S., 1997

M.S., Psychology with emphasis in school counseling

University of Vermont, B.A., 1991

Major: Psychology; Minor: English

Certification: New Hampshire k-12 Guidance Certification

Experience

1/19 - present

Granite State Independent Living, Concord, NH

Lead Transition Coordinator, IMPACCT Academy

- Teach students with disabilities various competency-based ELO topics, transition and Independent Living skills
- Recruit and monitor business partners for student work-based learning and classroom presentations
- Recruit students from and maintain year-round relationships with over 12+ local school districts
- Create curriculum (Career Exploration, English, Health, Consumer Science, Personal Finance)
- Maintain accurate records on student achievement and convey to stakeholders
- Create progress notes for parents, schools and reporting, track student credits
- Facilitate monthly advisory board meetings
- Communicate with former students to track progress with goals

8/16-7/2018

John Stark Regional High School, Weare, NH

School-to-Career Coordinator

- Arranged and monitored students in job shadows, internships, work study, community service experiences and recruited businesses for such activities
- Provided career counseling
- Secured guest speakers for groups of students during popular "Flex time" Career Speaker Series
- Coordinated and supervised career-related field trips
- Taught workshops in career assessment, job acquisition and retention for high school students
- Contributing member of K-12 Counseling Curriculum Team and PLC Team
- Extra-curricular Involvement: Freshman Class Advisor; Official Home Basketball Bookkeeper

11/99-06/2016

Kearsarge Regional High School, North Sutton, NH

School-to-Career Coordinator

- Arranged and monitored students in job shadows, internship, work study, community service experiences and recruited businesses for such activities
- Planned and coordinated middle and high school career days
- Collaborated with 5 other high schools for annual Career Expo
- Communicated with business people regarding expectations for students in work-based experiences
- Provided career guidance for students
- Concord Regional Technical Center program liaison
- Facilitated NH Scholars Program
- Taught career guidance course, classroom activities, summer school and KADP classes
- Extra-curricular Activities: Kyar-Sarga Yearbook Advisor

4/97-11/99

'Tween School 'n Home, Hopkinton, NH

Director, After School Program

- Responsible for daily programming of activities
- Facilitated parent and staff meetings/training, hiring
- Overall supervision of 50+ students aged 5-12 and 6 staff members

Community Involvement

2003-2012 Girl Scouts of the Green & White Mountains

Girl Scout Leader

- Guided girls in grades 1-9 in self-esteem building activities through goal setting, fundraising and community service
- Planned trips and coordinated troop and town-wide camping weekends

2002-2015 Hopkinton PTA, Project Graduation Committee and Hopkinton Booster Club Secretary

2008-2011 Maple Street School Volunteer

- Created student yearbook "The Maple Leaflet"
- Organized students to work on book, taught photography/journalism basics to students grades 4-6

References available upon request

BRIANNA C. SMITH

Objective:

To obtain a position within the field of employment and education that will enhance professional growth and utilize strong organizational and interpersonal skills.

Experience:

Director of Education Services • February, 2023 – Present
Granite State Independent Living • Manchester, NH

- Oversee our education team throughout New Hampshire in implementing Pre-Employment Transition Services
- Collaborates with New Hampshire Vocational Rehabilitation in ensuring sustainable funding for both IMPACCT and Earn and Learn Opportunities Program
- Lead consultant for managing federal Department of Health and Human Services Independent Living funding, Department of Labor regulations and WIOA grant compliance and reporting
- Facilitate regional stakeholder advisory boards throughout the state with the Department of Education, school partners and employers to provide technical assistance for program growth and advancement
- Collaborate with the Community College System of New Hampshire and negotiate to offer career pathways and occupational training through post secondary education
- Responsible for recruitment, hiring and supervising all staff member throughout New Hampshire which also includes facilitating quarterly professional development seminars

Associate Director of Education Services • May, 2018 – February, 2023
Granite State Independent Living • Manchester, NH

- Oversee our education team in the Manchester area in implementing Pre-Employment Transition Services

- Lead consultant for managing federal Department of Health and Human Services Independent Living funding, Department of Labor regulations and WIOA grant compliance and reporting
- Facilitate regional stakeholder advisory boards in the Manchester area with the Department of Education, school partners and employers to provide technical assistance for program growth and advancement
- Collaborate with Manchester Community College to offer career pathways and occupational training through post secondary education
- Responsible for recruitment, hiring and supervising four staff members in Manchester programs which also includes facilitating quarterly professional development seminars
- Manage and develop sustainable business partnerships for employment opportunities

Lead Transition Specialist- June, 2016- May, 2018

Granite State Independent Living • Manchester, NH

- Responsible for daily instruction of Pre-Employment Transition Services for underserved youth in New Hampshire's largest city
- Oversee programming in developing paid work experiences for students and families
- Conduct monthly stakeholder advisory board to refine programming
- Lead liaison for the foster grandparent program to bridge employment services in creating an organic approach for purposeful relationships
- Delivered wraparound services for the foster grandparent program and students through the provision of Independent Living services

Transition Specialist- June, 2015- June, 2016

Granite State Independent Living- Manchester, NH

- Provided vocational classroom instruction to youth between the ages of 16-21 to earn high school academic credit and employment pathways skills
- Responsible for student recruitment with area high schools
- Developed employment opportunities for individuals to gain paid employment
- Built relationships with community partners for students to experience internships and access local resources

School Program Team Leader • June, 2009 – June, 2015

Work Opportunities Unlimited • Manchester, NH

- Counseling individuals to provide education and vocational guidance
- Providing skills, travel training and direct support for students within the program
- Assist in working with team on transitioning students out of high school by counseling with community resources and the school district
- Develop IEP goals to conduct transition plan for future pathways
- Responsible for team members daily schedule, job objectives and activities for all students in school program

Teacher Assistant • August 2007-January 2008

Alpha Bits Learning Center • Manchester, NH

- Assisted with planning daily routines for the preschool classroom
- Develop lesson plans for children's goals including intellectual stimulation and language activities
- Praised children for accomplishments along with guidance in learning.

Skills:

- Lead consultant in creating programming in school districts and businesses throughout New Hampshire
- Spearhead federal, state and foundation grant management that includes reporting and compliance responsibilities
- Assist with onboarding, managing and overseeing numerous team members and assisting with staffs day to day operations
- Reliable, hard working individual contributor and team player
- Highly organized with an person centered approach
- Strong Communication skills with employers, area agencies and school districts
- Create lesson plans for students and guide with goals and objectives related to IEPs
- Proficient in Microsoft Office, XP, Excel, Powerpoint along with Mac OS and Google Platforms

Education:

Southern New Hampshire University

June, 2009 Completion

- Social Science, Bachelor's Degree
- Psychology, Minor Degree

References Available Upon Request

Christy Silfani

OBJECTIVE: Seeking a position with an agency dedicated to positive individual, familial, social and community change

WORK EXPERIENCE:

Transition Specialist (February 2022- Present) Granite State Independent Living- Manchester, NH

- Deliver standardized IMPACCT curriculum to students (ages 16-22), including instruction in work-readiness, self-advocacy, goal-setting, and independent living
- Recruit, organize and implement curriculum presenters/workshops on specific topics
- Recruit students from each high school, and serve as the IMPACCT Academy's point person for parents and school personnel
- Support students in identifying and utilizing community resources to increase their independent living skill development, greater personal and economic independence. Support students' reintegration to sending schools
- Maintain accurate student records and provide monthly update reports on student progress to schools, parents, and GSIL Leadership Team Provide monthly reports on enrollment, school & business outreach, and overall progress to GSIL Leadership Team

Residential Counselor (August 2018 to March 2019) Spaulding Youth Center- Northfield, NH

- Responsible for caseload of behaviorally-challenged students (ages 4 to 21), with neurological impairments, including autism, intellectual disabilities, emotional disorders, and those who have experienced significant trauma, abuse, or neglect
- Providing direct care, support, and supervision to students during the non-school hours by implementing residential objectives and behavioral support plans
- Teaching daily living skills, community integration and socialization as well as participating and engaging students in all residential activities

Activity Coordinator & Summer Camp Counselor (April 2014 to June 2016) Girls Inc - Concord, NH

- Creating, organizing, and implementing engaging, educational, and theme-based activities for girls (ages 5-13)
- Supervise children, maintain safety, problem solve, and control difficult behaviors
- Maintain sanitation, organization, and cleaning
- Establish/follow curriculum, rules, and regulations of after-school/summer camp

EDUCATION:

Bachelors in Human Services Springfield College - Manchester, NH 2015

Debbie Cortes

Qualification Highlights

- Good Attitude
- Critical Observer
- Flexible
- Deal with Difficult situations
- Think Outside the Box
- Value Education
- Empathetic
- Highly Organized

Related Skills

CLASSROOM MANAGEMENT

- Managed a classroom of 10-25 students.
- Organized activities for students and individuals with IEPs/ ISPs.
- Continually encouraged children to be understanding and patient with others.
- Communicated effectively with students, teachers and parents.
- Critically observed student progress and provided learning material needed to help students succeed.

COMPUTER SKILLS

- Able to troubleshoot common Computer issues
- Experienced in Audio/Visual equipment
- Proficient in Word, Excel, PowerPoint, Google Classroom, Imagine Learning, Aspen X2, Smarter Balanced Testing

BILINGUAL

- Effectively communicate verbally and in writing in Spanish.
- Can understand and partially communicate in Portuguese.

Experience

Granite State Independent Living, Lead Transition Specialist	Nashua, NH	10/2018-Present
Granite State Independent Living, Transition Coordinator	Nashua, NH	8/2017-10/2018
Nashua School District, Para Professional	Nashua, NH	10/2014-07-2016
TILL, INC; Residential Manager	Dedham, MA	01/2013-09/2014
TILL INC; Residential Staff	Dedham, MA	09/2011-01/2013
Atlantic Union College; IT Secretary	South Lancaster, MA	08/2007-05/2011
Atlantic Union College; Maintenance	South Lancaster, MA	08/2007-05/2011
Atlantic Union College; Audio/Visual Tech	South Lancaster, MA	08/2007-05/2011

Education

Nashua Community College; Educator Preparation Associates Degree	Nashua, NH	5/2017
Atlantic Union College; Biology 72 Credits	South Lancaster, MA	9/2007-5/2011

Denise Irene Neskorik

Education-Walla Walla College

2000 BS Speech Communication (emphasis-public speaking)
1993 BA Elementary Education
Minor in Health

Work Experience

2023- Present Granite State Independent Living- Lead Transition Specialist
Experience- Instructs daily academics for students, maintaining academic rigor. Supervises extended learning activities for students. Supports work site activities when needed.

2015- Present Self Employed-Uber
Customer rating 4.95 and higher, Current Rating 5.0

2017-2019 Ross Sterling Middle School - Humble, TX
Experience: Identified specific skills, developed and implemented a remedial plan to increase testing scores for at risk students.

2015-2017 Adventist Christian Academy of Texas - Conroe, TX
Experience: 5th & 6th grade teacher, HS choir director, HS Health, HS Computer. Developed and implemented curriculum for a HS life skills class.

2003-2015 Spring ISD-Pat Reynolds Elem. - Houston, TX
Experience: Regular Education and ELL Teacher (2nd language learners). 3rd grade and 5th grade for Language Arts/Social Studies
Leadership positions: 5th grade Team Leader; Social Studies District Representative; TRIBES trainer (team building), Student Council 5th grade sponsor, Spelling Bee Coordinator, Microsoft trainer for Educators.

1998-2003 Humble ISD- North Belt Elem - Humble, TX
Experience: Regular Education 3rd and 4th grade

1996-1998 Child Development Services US Army - Babenhausen, Germany
Experience: Asst. Director for Army daycare, Scheduled and supervised 15-20 workers including cook, secretary and teachers; maintained an age-appropriate quality educational environment for infants, toddlers and preschoolers; NAYAC certification was processed and approved during this time; in charge of daily running of center in all areas including paperwork, inspections, and finances.

Jessica Therriault

Educator and facilitator passionate about supporting all learners. Effective at working independently and as a team. Respect for diversity and cultural inclusivity in all aspects of life and learning.

PROFESSIONAL EXPERIENCE

Granite State Independent Living | Dover, New Hampshire

April 2023-Present

Lead Transition Specialist for IMPACCT Academy

- Manage all aspects of a 16-week academic program from recruitment to matriculation, including: participating in and directing staff in recruitment, intake, and progression through the program experience and back to school and other appropriate service.
- Recruit a full class of 16 individuals from over 19 regional schools and placements three times yearly through email campaigns, advisory meetings, meet-and-greets at schools, observation days for administrators, and meetings with students, school staff, and parents.
- Serve as lead instructor for academic programming in career exploration training in soft and hard skills.
- Evaluate student progress and provide mastery-oriented feedback for competency-based learning.
- Establish and maintain student expectations in the classroom and at the worksite.
- Adapt to academic and social situations in the classroom using researched, evidence-based strategies.
- Contact local businesses to establish relationships and arrange worksite internships for students based on industry and student needs and interests.
- Support local worksites and student Interns throughout the cohort, including observing, direct on-the-job training, and new skills training.
- Establish and maintain clear communication with stakeholders including program directors, school administration, case managers, transition coordinators, and parents to ensure student success.
- Coordinate and facilitate monthly Regional Advisory meetings to work with Program Administrators and stakeholders to continually review and evaluate all aspects of the program – assess process effectiveness and full academic rigor.
- Maintain effective records through data recording, monthly update reports, and day-to-day observations and communications.
- Maintain professional knowledge and skills by reviewing professional literature, conducting independent research, and attending workshops and trainings.
- Support and uphold GSIL policies and procedures, workplace regulations, and safety practices.

Newmarket Jr./Sr. High School | Newmarket, New Hampshire

August 2018 – July 2022

Teacher and Grade Level Coordinator

- Established trust and credibility with students through advising and relationship building.
- Maintained effective communication with stakeholders via emails, phone conversations, and meetings.
- Presented to audiences of up to 200 individuals using established public speaking capacities.
- Facilitated events for between 30-100 participants with a focus on inclusivity and adaptivity.
- Independently created and implemented a Grade 7 ELA curriculum to increase testing scores by 22%.
- Utilized technological tools, including video and audio editing platforms to create learning content.
- Analyzed qualitative and quantitative data to develop reports and make informed policy decisions.
- Coordinated a grade-level team to ensure that goals were met in a timely manner.
- Reviewed deliverables for up to 90 learners at a time, responding with mastery-oriented feedback.
- Simultaneously managed implementation projects in MTSS Intervention, SEL, STEAM, and ELA.
- Conducted outreach with local partners to establish and build a middle school STEAM program.
- Analyzed barriers related to equity and inclusion to ensure equitable experiences for all.

Universal Design for Learning Facilitator/Coordinator

- Coordinated a UDL implementation project from exploration, to teacher learning, to classroom use.
- Lead outreach and relationship building to bring in prospective new teachers and triple our participants.
- Used iterative design techniques to create accessible curriculum frameworks and materials.

Community Leadership

American Independence Museum | Exeter, New Hampshire 2022 – Present

Educational Program Management Volunteer - Field Trip Curriculum Development

- Determine and write learning outcomes for museum-specific programming.
- Design program matrixes, standard operating procedures, and templates for activity planning.
- Collaborate with a team of educators to redesign a comprehensive field trip for up to 40 participants at a time.
- Determine and pre-design publications and extra-curricular materials.

Green Acres Stables | Madbury, New Hampshire

2010 – Present

Volunteer Event Coordinator, Secretary, Scorer

- Build relationships with volunteers and manage volunteer schedules to ensure flawless event delivery.
- Maintain and analyze records and spreadsheets to score events and ensure financial success.
- Communicate clearly to participants to ensure that all rules and regulations are followed on the day of the event.

EDUCATION AND CERTIFICATIONS

University of New Hampshire | Dover, New Hampshire

Masters in Education - Secondary Education (GPA 4.0)

Bachelor of the Arts - English Teaching (GPA 4.0)

NH Department of Education Experienced Educator License - Grades 6-12 English/Language Arts

CAST Universal Design for Learning Associate Level 1 Certification

Alfred Ernest Richards Award for Excellence in English Teaching

TECHNICAL PROFICIENCIES

Google Suite | Microsoft Office Suite | Outlook | Zoom | Trello | Asana

Joshua Serard



PROFESSIONAL SUMMARY: I have ten years of experience in the physical services field, five years as a Lead Residential Counselor and I am currently a Transition Specialist. My passion is being a motivational leader and organizational problem solver. In my work life I have advanced supervisory, team building, and customer service skills. My practice desires are utilizing my experience gained in the development and execution of the programs created for individuals with specific needs. I am highly innovative and explicitly client focused as a staff member and a supervisor. I have a sustained record of achievement in all aspects of the operations of the business I am serving. Delivering the requirements of the Supervisory board and supervisory staff. I also am proficient in the staff recruitment and all aspects of the hiring process. I can think creatively and adapt to the multitask environments we create in support of my team initiatives and the goals for the student that I am working. I am self-motivated with a strong willingness to learn new tasks in a fast-paced environment. My proven customer service skills are exceptional, especially with parents and school staff. I have a proven record of accomplishment and communication.

EDUCATION:

University of Maine – Orono
NH Institute of Therapeutic Arts
NH Technical Institute
Bow High School

Bachelor's Degree
School of Massage Therapy
Course Work
High School Diploma

Kinesiology and Physical Education May 2015
Massage Therapist June 2011
September 2009 – Dec 2009
June 2009

Additional training:

MANT Training/Safety Care Training
RBT Training Behavioral Support
CPR and First Aid certified
Wilderness Response certified

Skills/Abilities:

Proficient with Google applications and PC/Microsoft Office Suite
Experienced in both Apple and PC platforms
Knowledgeable with staff and direction of clients
Extremely skilled with Microsoft word, excel programs and PowerPoint

EMPLOYMENT:

Granite State Independent Living

Lead Transition Specialist

July 2023 – Present

- ◆ Serves as lead instructor of the day-to-day academic activities
- ◆ Oversees the development of the new ELOs (extended learning opportunities) to respond to identified student needs
- ◆ Directs staff in recruitment, intake, and progression through the program experience and back to school and other appropriate service
- ◆ Works with Program Administrators and stakeholders (Regional Advisory Group) to continually review and evaluate all aspects of the program – assess process effectiveness and full academic rigor
- ◆ Responsible for establishing and maintaining student expectations
- ◆ Provide support to work site activities as needed
- ◆ Completes all the necessary program reports with high quality and in a timely manner

Transition Specialist

December 2022 – July 2023

- ◆ Responsible for carrying out day-to-day academic activities with flexibility and focus on goals
- ◆ Establish, develop, and maintain student expectations while being able to quickly make decisions
- ◆ Provide support to worksites of students and ensure task understanding and improving soft and hard skills in a work environment allowing the students to create their learning style
- ◆ Effectively communicates with all parents, school personal, student teams, and other community partners

- ❖ Teach daily lessons with multiple modalities to target various learning styles and student presentations
- ❖ Assess progress of all students throughout the term and offer diverse ideas for academic levels
- ❖ Provide daily and monthly reports on updates, issues, concerns.
- ❖ Build, develop and maintain connections with businesses
- ❖ Provide job site assessment and training in collaboration with a vocational rehabilitation counselor
- ❖ Refer students to community resources for financial, medical, educational, and rehabilitation services
- ❖ Working knowledge of IEP/504, accommodations and modification including meeting attendance
- ❖ Complete knowledge of google suite and Microsoft office

Monadnock Developmental Services Program Manager February 2021 - December 2022

- ❖ Manage the schedules of Staff and our Clients
- ❖ Provides support to Our Disabled Clients and management of time
- ❖ Leader to drive the mission of success to accomplish our goals
- ❖ Communications with all Parents of Clients, Employers and Clients
- ❖ Scheduling the daily operations and staffing patterns.
- ❖ Training job coaches (1 on 1) on the daily tasks for clients needed for their job requirements
- ❖ Providing data for entry of program hours for each client program.
- ❖ Manage time slips, mileage reports, and expense reports bi-weekly
- ❖ Data entry and review of all documentation and scheduling to provide services
- ❖ Making sure that every client continues to succeed every day in their assigned programs.
- ❖ Ensure daily operations are followed by employers, staff, and clients

**Crotched Mountain Rehabilitation Center July 2015 - November 2021
(COVID Shut Down)**

Residential Program Manager

- ❖ Act as liaison, advocate, and coordinator for consumer involvement in self-advocacy, vocational programming, integrated community activities, and learning independent living skills.
- ❖ Monitor staff performance management, including evaluations and developmental plans, disciplinary actions, etc. for all program staff as scheduled.
- ❖ Arrange and schedule all training for all program staff.
- ❖ Ensure completion/submission of all required daily, bi-weekly, monthly, quarterly and annual reports as scheduled.
- ❖ Coordinate/attend as needed all consumer related meetings; ensure all necessary follow-up is completed.

Residential Counselor III

- ❖ Supervisor of an assigned house; everyday operational functions
- ❖ Ensures compliance with applicable state regulations
- ❖ Trains staff members on daily routines to safeguard the patients, placing a high priority on dignity and respect
- ❖ Time management: daily scheduling and supervision of support staff, prioritizing workloads and available resources effectively to meet deadlines
- ❖ Responsible for seizure protocols to ensure rescue outcome
- ❖ Accomplishes implementation of IEP and therapy options
- ❖ Influence policies and procedures, exchange meaningful information and ideas throughout the workplace
- ❖ Completes/monitors medication sign out sheets, daily student logs, adherence to behavior program including data keeping
- ❖ Fulfills food requisitions according to established menus, ensuring balanced meals, oversee all special diets under supervision of Program Manager
- ❖ Liaison between the school and residential departments; helps improve team communication
- ❖ Attends trainings and seminars as required; pursues areas of development and training that will enhance job performance
- ❖ Supports the team of direct support staff in their growth and development
- ❖ Develops and maintains positive working relationships with co-workers by being punctual, keeping personal communication to a minimum, and maintaining a pleasant work attitude
- ❖ Accepts constructive criticism in a professional manner

**Self Employed Independent Contractor January 2010 - Present
Massage Therapist (continues to provide services for all clients)**

VOLUNTEER: Organizing/Overseeing small and large sports-based tournaments, Intramural Coach/Captain Soccer/Intramural Referee/Official.

Kelly Jones

Skills Profile

- CPR/AED Certified
- CPI Certified
- Staff Development Experience
- Communication Skills
- Coordinator Skills
- Illustrated Leadership Ability
- Bachelor's degree in healthcare management

Employment History

Transition Specialist

May 2023- present

Granite State Independent Living, Nashua, NH

- Delivered curriculum.
- Recruit students
- Build relationships with schools and foster them.
- Find business partners for student worksites.

Special Education Paraprofessional

2003 - May 2022

Milford School District, Milford, NH

- Program Associate
- 1:1 Paraprofessional
- Processed and delivered curriculum.
- Wellness Coordinator

Human Resource Office - Peer Tutor & Academic Support Center

1997 - 2002

Mount Wachusett Community College, Gardner, MA.

- Development and implementation of tutoring program
- Organization of Schedules
- Oversight of the lunch program
- Data entry using Excel and Word

Education

Mount Wachusett Community College Gardner, Ma.

1997-1999

- Completed an associate degree in human services in 1999
- Cumulative GPA 3.2

Fitchburg State College Fitchburg, Ma.

2001-2002

- **Worked toward B.S. in Sociology**
- **Cumulative GPA 3.6**

Granite State College, Concord, NH.

2021-June 2022

- **B.S. in Healthcare Management**
- **Cumulative GPA 3.8**

Community Service

- **Lion's Club**
- **Souhegan Valley Lacrosse Club- league game scheduler**
- **Milford Community Athletic Association**
- **Best Buddies**

Awards and Accolades

- **Lion of the Year 2010**

Marcia Bagley

"...a good communicator... I see you
being a special education director -
a really good one..."

Janice Martin, Former
Director of Special Education
Nashua School District

"...effectively addressed barriers
related to implementing transition
and child find requirements,
thinking creatively while keeping the
needs of families and children at the
forefront..."

Michelle Lewis, Executive
Director, PIC

"...works through any hurdles
successfully making sure that each
child's needs are met..."

Susan Angel, Former
Administrative Assistant,
Nashua School District

"...a talented and humble...
administrator who can truly make a
difference"

Simonne Perry, Teacher

Professional Profile

Enthusiastic and energetic Administrator who is eager to support individuals with differing abilities, staff and families to ensure all individuals are provided equal access to opportunities within their communities.

- New Hampshire Certificate in Special Education Administration and Educator. Certificate in General Special Education and Elementary Education.
- Well versed in the New Hampshire Standards for the Education of Children with Disabilities and IDEA requirements.
- Chair and Vice Chair of the Board of Directors for the Parent Information Center on Special Education (PIC), 2012 - 2021.
- PIC Volunteer Advocate for Special Education.
- Named New Hampshire Special Education Administrator of the Year for 2022.

Education

2002 - 2004
Master's of Science
Master's of Science in Human Services Management in Special Education with a concentration in Applied Behavior Analysis (ABA).
McDaniel College
Westminster, MD

1997 - 2002
Bachelor's of Science
Bachelor's of Science in Special and Elementary Education.
Marywood University
Scranton, PA

Employment

2023 - present Granite State Independent Living (GSIL) Concord, NH

Chief Program Officer

- Oversee the coordination and delivery of all programs, contracts and services promoting collaborative relationships in the pursuit of independence for individuals with disabilities.
- Coordinate with CEO and executive team to create and maintain overall program development and management across multiple sites and departments.
- Represent GSIL with external community partners.
- Directly supervise four program directors.
- Create and support a high performing culture amongst all programs that align with GSIL's core values.
- Monitor emerging needs among key stakeholders such as consumers, government and other funding services.

2007 - 2022 Nashua School District Nashua, NH

Director, Special Education 2018- 2022

Assistant Director, Special Education 2016-2018

Preschool Coordinator 2007 - 2016

- Directly supervised a team of nine administrators and administrative support staff to support the goals and vision of the Nashua School District.
- Oversaw and supervised 500+ special education staff, ensuring all 2000+ students' IEPs were fulfilled in accordance with Federal and State law.
- Facilitated the District's response to the COVID-19 pandemic, providing guidance and tools to staff to best support students during remote and hybrid learning.
- Created and manage budget for special education department (approximately \$12.2 million).
- Provided technical assistance to teams to problem solve unique issues, maintain compliance, and meet students' unique needs.

*"... has the ability to humanize
what can be an overwhelming process
for parents... extremely
professional... always positive..."*

Kyle Langille, Former
Principal, Nashua School
District

*"...it was really hard sending [him]
to school at such a young age, but
from our first IEP meeting, you
made us feel so
comfortable... Parents are lucky to
have someone like you help with that
initial transition..."*

Cheryl B, Parent

*"... the Preschool department,
under the leadership of Marcia
Bagley, has come leaps and
bounds... she wears many, many
hats and does a fabulous job..."*

Sarah Almeida, Speech
Pathologist

- Collaborated with senior leadership, building administrators and other administrators to ensure all students had equal access to high quality educational opportunities.
- Processed and respond to parent complaints, OCR complaints and due process requests.
- Facilitated team and department meetings.
- Created and conducted trainings for Nashua School District staff.
- Directed and coordinated the Nashua Early Education Program (NEEP), inclusive of the tuition-based Play Pals program.
- Supervised the Special Education process for all referred students ages 2.5 – 5, averaging 215 per year.
- Developed Preschool Procedures, Program Descriptions and Curriculum for the Nashua School District in compliance with the New Hampshire Rules for the Education of Children with Disabilities. Nashua Preschool procedures have been used as exemplars for school districts throughout New Hampshire.
- Collaborated with all team members including parents, advocates, principals, teachers, and service providers to resolve issues and provide students with a free and appropriate public education (FAPE).

2006 – 2007 The Birchtree Center Portsmouth, NH

Special Education Case Coordinator

Developed students' Individualized Education Plans. Prepared quarterly progress reports. Administered standardized and criterion-referenced evaluations. Coordinated and facilitated alternative forms of state testing. Assisted in the development and implementation of curriculum and related materials. Implemented students' IEP goals within the classroom in one-to-one settings. Modeled teaching of students' academic programs in the classroom.

2004 – 2006 Sheppard Pratt -The Forbush School Temple Hills, MD

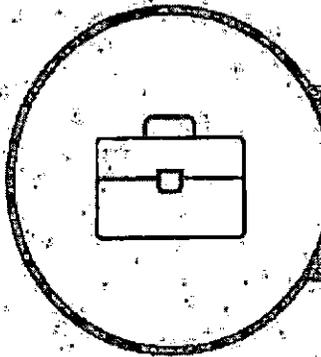
Special Education Teacher

Provided direct instruction to students with Autism in a non-public twelve-month school. Responsible for the development, implementation and supervision of Individualized Education Plans and Behavior Management Plans. Prepared quarterly progress reports. Collected and analyzed data. Planned, created, and introduced group and individual lessons and materials tailored to IEPs and curriculum. Prepared and facilitated alternative forms of standardized testing. Supervised Teaching Assistants.

2001 – 2004 Target Community and Ed. Services, Inc. Westminster, MD

Community Living Manager

Delivered direct care to adults with developmental disabilities. Collaborated in the opening of a new alternative living unit. Organized all required paperwork, coordinated inspections, oversaw the hiring, scheduling, and training of staff, and managed the household budget.



MEGAN BALLARD

SKILLS

- Event planning
- Tour guiding
- Sales management
- Team leadership
- Program development
- Museum management
- Data input
- Historical analysis
- Curriculum development
- Proficient in Microsoft, Google applications, and Outlook
- Cultivating relationships

VOLUNTEER EXPERIENCE

VOLUNTEER TUTOR • DECEMBER 2020 – JUNE 2021

I gave tutoring lessons twice a week to a student in the 10th grade. We worked on various subjects and developed their skills in time management & organization.

EXPERIENCE

TRANSITION SPECIALIST • GRANITE STATE INDEPENDENT LIVING • MAY 2023 – CURRENT

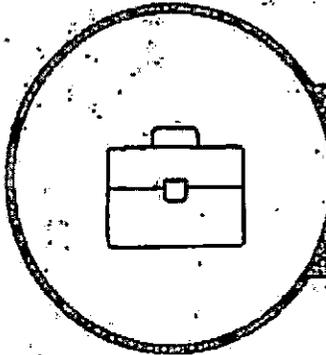
My role as a transition specialist includes teaching work-readiness education to students with disabilities through an ELO program called IMPACCT Academy and providing follow-up services to those students upon graduation from the program. I am also responsible for cultivating and maintaining relationships with school personnel, parents, business & community partners, and local resources to help students on their pathway to life after high school. Curriculum is delivered in the form of work-readiness training, self-advocacy, goal setting, and independent living.

SPECIAL EDUCATION PARAPROFESSIONAL • DOVER MIDDLE SCHOOL • OCTOBER 2021 – MAY 2023

My position as a paraprofessional involved working with high needs students at Dover Middle School in their autism resource room. As a para I assisted students with academic needs and structural support. Areas of need/strategies to assist are determined by student IEP guidelines and case manager recommendations. Data tracking and reporting was completed daily. I also prioritized the dignity, health, and safety of the students.

MUSEUM EDUCATOR • ALBACORE PARK • JUNE 2022 – SEPT 2022

I worked as a temporary Museum Educator for Albacore Park, assisting the team in creating and implementing a robust schedule of education programs. I was also responsible for training a small staff of volunteers to run daily programs. My responsibilities were to develop lesson plans for current and future programming, deliver the programs during events and daily operations, design an education brochure, and collect visitor feedback.



MEGAN BALLARD

EDUCATION

BACHELOR OF ARTS IN PUBLIC HISTORY WITH A MINOR IN TRAVEL & TOURISM • MAY 2018 • SALEM STATE UNIVERSITY

Graduated Magna cum laude with a 3.7 GPA and lifetime membership in Phi Alpha Theta, the national honors society for historians.

VISITOR SERVICES & SALES MANAGER • OLD NORTH CHURCH & HISTORIC SITE • AUGUST 2018 - AUGUST 2020

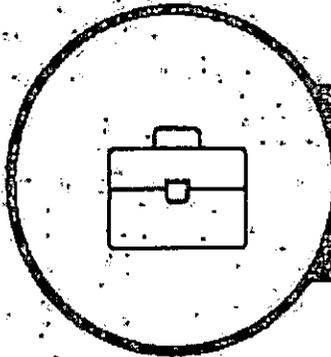
I was responsible for the complete onboarding and management of the visitor services team. I worked directly with thousands of visitors every year. My most frequent clients were school groups, Boston walking tours, and cruise liners, looking to arrange field trips or private events. Additional responsibilities included data input, revenue reporting, website editing, donor retention, and invoicing.

EDUCATOR • OLD NORTH CHURCH & HISTORIC SITE • APRIL 2018 - AUGUST 2018

I held a dual position as an educator and a first-person interpreter. I was responsible for teaching visitors and school groups the process used by the colonists to create colonial-style drinking chocolate. The demonstration used props to show cultivation and creation from "bean to beverage". The position included wearing historically accurate clothing and memorizing a multitude of facts and information from the 17th & 18th centuries.

TOUR GUIDE & MUSEUM INTERN • THE HOUSE OF THE SEVEN GABLES • MAY 2017 - AUGUST 2018

My undergraduate internship allowed me to explore my interest in non-profits, specifically in museums. I worked on social media management and surveying visitor experience. I also worked closely with the archival team to catalogue and input notable objects into PastPerfect: At the end of my internship, I was hired as a tour guide giving educational and historical tours of the mansion to groups and school groups. Tours covered the architectural, familial, and maritime history of the site.



MEGAN BALLARD

ADMISSIONS AMBASSADOR • SALEM STATE UNIVERSITY • MARCH 2015 – MAY 2018

While an admissions ambassador I gave daily tours of the university campus to prospective students and their families. My position was also responsible for hiring, scheduling, and training ambassadors. I also worked in the office, inputting/converting grades from prospective student applications using the programs Onbase and Peoplesoft.

RIDES TEAM LEAD • SIX FLAGS NEW ENGLAND • APRIL 2012 – OCTOBER 2016

As a team lead, I oversaw a division of the park that composed of up to thirty employees from April – October each year. My duties included operating theme park rides, managing a break schedule, employee training, daily paperwork, safety implementation, addressing guest concerns, and cleaning tasks.

Patrick Bernard



Highly organized and detail-oriented individual with over a decade of classroom experience with diverse student populations. Ability to work in a fast-paced environment, with individuals and groups from diverse cultural backgrounds as a team member or independently. Strong leadership abilities, adaptable, resilient and able to effectively solve problems in stressful situations. Coordinated and diligent activity coordinator skilled in student behavior management and redirection. Supports faculty and classroom needs with proactive and diligent approach. Passionate about helping students and offers proven skills developed over ten years of related experience. Versed in school standards and strategies to optimize learning for any students needs.

Work Experience

Lead Transition Specialist

Granite State Independent Living - Manchester, NH
August 2023 to Present

- Serves as lead instructor of the day-to-day academic activities.
- Oversees the development of the new ELO's (extended learning opportunities) to respond to identified student needs.
- Directs staff in recruitment, intake and progression through the program experience and back to school and other appropriate service.
- Works with Program Administrators and stakeholders (Regional Advisory Group) to continually review and evaluate all aspects of the program - assess process effectiveness and full academic rigor.

Instructional Assistant/ Registered Behavior Tech

SAUB School District - Concord, NH
March 2018 to Present

- Supported student learning objectives through personalized and small group assistance.
- Provided support to help students with special needs learn and grow.
- Provided support during classes, group lessons and classroom activities.
- Delivered curriculum in both one-on-one lessons and group learning environments.
- Used behavior modeling and specialized teaching techniques to share and reinforce social skills.
- Provided support during classes, group lessons and classroom activities
- Assessed student assignments to check quality and completeness before submission for grading

Freelance Writer

Freelance - Concord, NH
July 2005 to Present

- Wrote and posted content for company blog, keeping customers updated and engaged
- Wrote and edited long- and short-form copy for blogs, websites, social media, presentations, training materials and more
- Wrote in several styles and voices for website, print and internal documents

- Shaped the strategic direction of copy by collaborating with marketing and retail partners
- Prioritized workflow and managed schedules to deliver completed projects under deadline.

Residential Counselor and Instructional Assistant

Spaulding Youth Center - Northfield, NH

March 2014 to August 2015

- Counseled students with mental health disorders such as emotionally handicapped, learning disabled, neuro-behaviorally impaired, autistic, mentally challenged or delinquent boys and girls or adolescents
- Supervised residential and day treatment children during class and on field trips
- Supported student learning objectives through personalized and small group assistance.
- Provided support to help students with special needs learn and grow.
- Counseled clients to help them understand and overcome personal, social and behavioral problems
- Consulted with other staff members regarding treatment plans as deemed appropriate by team leader.

Substitute Teacher

Manchester School District - Manchester, NH

September 2007 to June 2015

- Instructed up to 35 students individually and in groups
- Adapted teaching methods and materials to meet students' varying needs and interests
- Set up lesson materials, bulletin board displays and demonstrations
- Encouraged students with special academic interests to fully pursue those subjects
- Worked one on one with students with special needs.
- Upheld classroom routines to support student environments and maintain consistent schedules.
- Followed classroom plans left by class teacher to continue student education and reinforce core concepts.
- Repeatedly requested as substitute teacher by teachers based on excellent past referrals and trusted performance.

Education

Master of Arts in Creative Writing

Southern New Hampshire University - Hooksett, NH

August 2007 to 2009

Skills

- Managing classroom for diverse populations Expertise in Creative Writing
- Expertise in English and special-needs classrooms Diverse classroom settings
- Experience with special-needs students Strong collaborator
- Positive reinforcement Teaching/tutoring
- Creative imagination stimulation Creative questioning
- Student motivation Critical thinking
- Adept at working with special needs children Outstanding social skills
- Special education Classroom discipline
- Curriculum-Based Lessons

- **Creating a Safe Learning Environment**

Links



Certifications and Licenses

CPR Certification

Sarahjane Irizarry

CAREER BRIEF

Dynamic and creative paraprofessional with 20+ years of experience working with students of all ages in a myriad of settings. Flexible, enthusiastic, team player with leadership skills and ability to engage in open minded collaboration. Enjoys developing innovative, hands-on curriculum with differentiated instruction for unique learning experiences. Well versed in supporting students and dedicated to instilling confidence and self-esteem. Committed to building strong connections and positive relationships with students, parents, coworkers and the community. Excited to foster an atmosphere that engages and inspires.

SKILLS

- Professional and dependable
- Innovative and optimistic
- Ambitious and eager to learn
- Excellent interpersonal skills
- Proven written and oral skills
- Effective communicator
- Strong leadership qualities
- Enthusiastic motivator
- Versatile and compassionate

APPLICABLE AND RELATED WORK EXPERIENCE

Granite State Independent Living, IMPACCT Academy, Transition Specialist, Concord, NH (2021-Present)

- Establish and support post-secondary transition goals for students with disabilities
- Inspire students to actively engage in their education and understand the relevance to future career goals
- Create, develop and maintain relationships with local school district staff, adolescents, parents and service providers
- Build and foster community connections and relationships with local business

Hopkinton Middle High School, Inclusion Facilitator/Instructional Assistant, Hopkinton, NH (2018-2021)

- Engaged with Special Education Department team members to plan for/assess student learning
- Used knowledge of unique learning styles to create measurable goal oriented instruction
- Wore many hats (1v1; general classroom IA, Special Ed. Para, substitute, field trip planning etc.)
- Had direct input and worked collaboratively on writing/developing IEP's and curriculum
- Established rapport with parents/guardians to facilitate communication and academic progress

Henniker Community School, 5th-8th Special Ed Literacy Paraprofessional, Henniker, NH (2014-2018)

- Differentiated instructional design within programs to engage diverse student learning needs
- Assisted students in literacy development and academic endeavors in a variety of settings
- Worked collaboratively with teachers and other staff to implement student academic/behavior plans
- Managed student behaviors to ensure the best possible learning environment

Dynamite Sound Productions, Disc Jockey and Company Partner, New England Area (Aug '04-Present)

- Coordinate a variety of productions to meet individual and group needs and expectations
- Serve as primary point of contact between clients, including facilitating meetings and planning
- Work under pressure, improvise, plan/manage timelines, control flow of important events
- Maintain high reviews and positive experiences to foster satisfied customers and repeat clients
- Responsible for all aspects of running a small business and fostering an impeccable reputation

The Villager Newspaper, Bi-weekly Columnist/Feature Writer Hillsboro, NH (Sept 09-June 10)

- Responsible for generating story pitches and composing and editing my own column
- Successfully planned, navigated and facilitated numerous interviews
- Built contacts with many local citizens, programs, and organizations
- Handled press coverage, penned entertainment stories, and researched and wrote feature articles

Penn Yan Middle School, Teacher/Facilitator for 21st Century Program, Penn Yan, NY (Aug 02-Dec 03)

- Successfully developed and implemented after school program activities
- Adapted various motivational strategies to engage students academically and keep them on task
- Generated contact leads for new programs and networked with contacts to actualize programming
- Acted as one-on-one mentor support for several students, with focus on goal completion

Finger Lakes Parent Network, Juvenile Respite Worker, Penn Yan, NY (Aug 02-Dec 03)

- Planned numerous children's group and individual outings, in-home respites, and on-site functions
- Learned how to facilitate an environment conducive to students' emotional growth
- Adapted group management and program planning appropriate for children of diverse abilities

Pat's Peak Ski Area, PSIA Lvl Certified Ski Instructor, Henniker, NH (Dec 99-April 2010)

- Taught an average of 6-8 lessons per day to children, teens and adults of all ages
- Instructed school program lessons, responsible for 50-75 adolescents daily
- Designed and implemented a variety of lesson plans to meet learners' needs
- Variegated instruction for different learning styles, with attention to skill mastery and enjoyment

Mount Royal Academy, Academic Tutor, Ski Program Coordinator, Substitute, Sunapee, NH (2008-2011)

- Worked with teachers and parents to determine individual student needs for tutoring
- Planned and facilitated appropriate tutoring sessions in a range of subjects and levels
- Coordinated group of 68 students 1st-12th grade and all parent chaperones for Ski Program
- Responsibilities included safety of all involved, smooth running of 6-week program, delegating tasks, handling emergencies, ensuring completed paperwork and financial transfers, communicating effectively with all involved agencies including MRA, Ski Mountain, transportation and parents

Richard E. Byrd Academy, Internship in 8th Grade Multi-Level Classroom, Chicago, IL (Jan 03-March 03)

- Navigated and gained knowledge of challenges facing students and teachers in urban classrooms
- Tailored lessons to meet the needs of the students
- Nurtured and inspired students to reach for their dreams

EDUCATION AND CERTIFICATIONS:

Keuka College, Keuka Park, NY (Sept 00-Dec 03)

- Three completed years - Major in Secondary English Education
- Education courses including: Educational Psychology, Foundations of Education, Early Human Development, Study of Children's Literature, Diverse Learners

Bishop Brady High School, Concord, NH (96-00)

- College preparatory studies, Honors Diploma

Youth Development Practitioner - NH (October 2022)

Para II Certification - NH (April '19)

CPI Certification (Non-violent Crisis Prevention and Intervention) - NH (Sept '19)