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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

June 4, 2025

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, NH 03301

REQUESTED ACTION

Authorize the Department of Education (NHED), Bureau of Vocational Rehabilitation (VR) to enter into a **sole source** agreement with Granite State Independent Living (GSIL), Concord, NH, (vendor #155330), in an amount not to exceed \$2,645,020.80 to provide the “Inspiring the Mastery of Postsecondary Achievement in College, Careers & Training” (IMPACCT) program in five regions of NH, with an option to renew for two additional one year terms effective upon Governor and Council approval for the period of September 1, 2025 through August 31, 2027. 100% Federal Funds.

Funds are anticipated to be available in the following account in Fiscal Years 2026 through 2028, 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	Amount
2026	603-504150	VR Clients	\$881,673.20
2027	603-504150	VR Clients	\$1,322,510.40
2028	603-504150	VR Clients	\$440,837.20
Total			\$2,645,020.80

EXPLANATION

This contract is **sole source** because GSIL is the only provider of “IMPACCT Academy” providing the 5 required pre-employment transition services. GSIL has been providing this program since 2016 and was originally funded through a Request for Proposal process. This request is to continue funding the “Inspiring the Mastery of Postsecondary Achievement in

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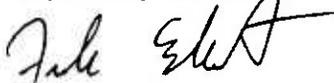
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College, Careers & Training" (IMPACCT) Pre-Employment Transition Service (Pre-ETS) program, which is a collaboration between the Department of Education, Bureau of Vocational Rehabilitation and Granite State Independent Living. The program was developed and implemented in 2016 after the Workforce Innovation and Opportunity Act was reauthorized, that required VR to set aside 15% of Federal funding to provide Pre-ETS to potentially eligible students.

Since 2016, the Pre-Employment Transition Services (Pre-ETS) program has been successfully implemented in key regions across the state, including the North Country (Berlin/Littleton), Nashua, Portsmouth, Manchester, and Concord. This comprehensive program operates for 14 weeks during the academic year and 5 weeks in the summer, delivering all five federally required Pre-ETS components: job exploration counseling, work readiness training, work-based learning experiences, counseling on post-secondary education and training options, and instruction in self-advocacy. The program supports students with disabilities in developing the skills and knowledge needed for successful transitions to employment or further education. In addition to gaining valuable experience, participating students earn high school credit. To date, 5,240.5 hours of Extended Learning Opportunities (ELOs) have been completed, resulting in the awarding of 3,526.25 academic credits. The program served 221 students in their previous contract. These outcomes reflect both the program's strong alignment with WIOA mandates and its impact on student success.

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

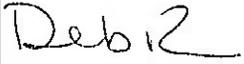
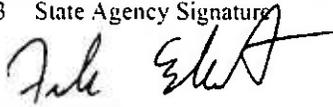
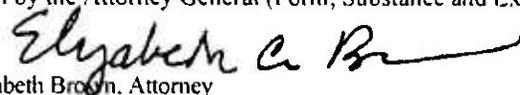
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 (VC#155330)		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 08/31/2027	1.8 Price Limitation \$2,645,020.80
1.9 Contracting Officer for State Agency Joy Sabolevski, Transition Service Administrator		1.10 State Agency Telephone Number 603-419-0086	
1.11 Contractor Signature  Date: Jun 10, 2025		1.12 Name and Title of Contractor Signatory Deborah Ritcey, Chief Executive Officer	
1.13 State Agency Signature  Date: 6/20/2025		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner of Education	
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: 6/20/2025			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

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

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

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

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

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

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

16. **WAIVER OF BREACH.** A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

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

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

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

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

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

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

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

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

EXHIBIT A

Special Provisions

Additional Exhibits D-G

Attachment 1 incorporated by reference

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).

Renewal Option

Subject to Governor and Council approval, authorize the New Hampshire Department of Education to include two (2) additional one (1) year renewal options on this contract, subject to the contractor's acceptable performance of the terms therein, and pending availability of funding.

Renewal September 1, 2027 to August 31, 2028

Renewal September 1, 2028 to August 31, 2029

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.

The contractor, GSIL, shall provide the five (5) required Pre-Employment Transition Services (Pre-ETS), as outlined in the Workforce Innovations Opportunity Act (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.

As defined by WIOA, all students with a disability, who are eligible or potentially eligible, will meet the required criteria to participate in IMPACCT. The IMPACCT program is a 16-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. The following are the modules provided to students for the program and may include, but not limited to:

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 their desired 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

GSIL shall provide the following services to VRNH:

1. GSIL will assist in the collection of the identified documentation requirements for eligibility. Traditionally underserved populations are identified and provided equal opportunity to participate, such as students who are in all levels of placements, deaf or hard of hearing, and/or from rural settings.
2. GSIL will ensure a student roster for each cohort per region is sent to VR no later than fourteen (14) days prior to the start of the cohort. VR will provide the Participant ID to GSIL within five (5) business days of receiving the roster.
3. GSIL will 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. If, only during the first five (5) days of the program, a student chooses not to participate in the program, GSIL will enact the wait list, if applicable.
4. GSIL will provide the module programming in five areas of the state (Berlin/Littleton, Concord, Manchester, Nashua, and Portsmouth.)
5. GSIL will provide an Academy experience, via the GSIL IMPACCT Program, which will consist of three cohorts per year serving a minimum of 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.

The curriculum/content for the Academy will be solely the five required Transition Services as identified in WIOA. The structure of the program will be training room/classroom time, work experience, 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 students weekly. GSIL will provide an additional 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.

6. GSIL will ensure that those participating in the Academy experience have the opportunity to earn academic credits by mastering the necessary competencies through Extended Learning Opportunities (ELOs) related to the five (5) Pre-ETS services.

Including but 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

7. GSIL will 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.

8. GSIL will identify a point of contact at each participating school who will serve as the point person for the IMPACCT Academy and assist with appropriate on-site administrative tasks. Ensure effective collaboration with schools and Special Education professionals to coordinate provision of services to students with disabilities and school transition plans.

9. GSIL will 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).

10. GSIL will work in collaboration with VRNH offices to determine if there are any students who are interested in being part of a cohort prior to filling spots from participating schools.

11. GSIL will 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.

12. GSIL will ensure 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.

13. GSIL will ensure that the fall cohort in all service regions does not begin until on or after October 1st of each contractual year.

Reporting Requirements:

GSIL shall provide, no later than fourteen (14) days prior to the start of the program, the student rosters for each cohort per region, and 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 student enrollment occur, GSIL must contact the VRNH Transition Coordinator within a reasonable amount of time, not to

exceed five (5) business days after confirming that the student is not participating, to request a change to the initial cohort roster.

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 monthly student progress report per region by the 10th day of the following month. The monthly report will be submitted to the designated regional office invoice email, Student Transition Specialist (STS), and the Transition Coordinator with the following information:

- **Identifying Information:** The part of the curriculum as identified in the Pre-ETS module, Pre-ETS provider, student name, grade of student, student expected graduation year, and date of when the parent and /or student signed the registration form.
- **Status Report:** Summary of any collaboration which may have occurred with school, parent, etc.; student strengths; the five (5) Pre -ETS curriculum service components covered; areas of growth, recommendations, student action items, overall observations, and signature and date of GSIL staff.

GSIL shall provide a report, within 30 days of the commencement of each cohort to be included with the cohort's invoice, 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

GSIL shall conduct a fidelity review for each IMPACCT Academy cohort in each program region following the conclusion of each contract year. A separate review shall be completed for each cohort delivered at each regional site. All reviews must be submitted to VRNH within sixty (60) days of either the completion of the Summer Cohort or contract expiration, whichever occurs first. The fidelity review shall assess adherence to the contractual measures outlined in the program agreement and shall include findings for each required measure, with supporting comments and documentation as appropriate. The fidelity review shall be completed using the format provided in Attachment 1, which outlines the required contractual measures and reporting format.

Invoicing Requirements:

Payment is to be made on the basis of an invoice that is received within 30 days following the commencement of each cohort and supported by a cohort report, that is completed in accordance with the terms of the contract. GSIL is to provide one invoice per cohort, separated by region, with program dates per region per cohort included. Invoice shall be billed per student cost with Participant ID included. If GSIL serves more than the minimum student amount, students and their Participant IDs are to be listed on the invoice at zero cost.

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
- 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.

**EXHIBIT C
Method of Payment**

Budget:

Deliverable	Total Students Per Year	Cost Per Student	Year 1	Year 2	Total
3 Cohorts (Fall/Spring/Summer)	180	7,347.28	\$1,322,510.40	\$1,322,510.40	\$2,645,020.80
TOTAL					\$2,645,020.80

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 \$2,645,020.80 To be binding on the state, such adjustments of budget line items must be memorialized in writing, executed by the contracting officer and approved by the Commissioner.

Source of Funding:

Funds are anticipated to be available in the following account in Fiscal Years 2026 through 2028, 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	Amount
2026	603-504150	VR Clients	\$881,673.20
2027	603-504150	VR Clients	\$1,322,510.40
2028	603-504150	VR Clients	\$440,837.20
Total			\$2,645,020.80

Method of Payment:

Payment is to be made on the basis of an invoice that is received within 30 days following the commencement of each cohort and supported by a cohort report, that is completed in accordance with the terms of the contract. 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.Cotrona@doe.nh.gov

EXHIBIT D

Contractor Obligations

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

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

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

Breach

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

Fraud and False Statements

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

Environmental Protection

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

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

Procurement of Recovered Materials

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

Revised June 2022

Contractor Initials dr

Date Jun 10, 2025

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 NHED. The certification or explanation shall be considered in connection with the NHED's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the NHED 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.

Revised June 2022

Contractor Initials dr
Date Jun 10, 2025

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

<https://www.gsa.gov/forms-library/disclosure-lobbying-activities>

- 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 NHED 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.

Revised June 2022

Contractor Initials dr
Date Jun 10, 2025

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 NHED.

Any discovery or invention that arises during the course of the contract shall be reported to the NHED. 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 NHED 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 NHED and its partners, must remain the exclusive property of the NHED.

Confidential information means all data and information related to the business and operation of the NHED, 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 NHED, financial information, partner information (including the identity of NHED partners), Contractor and supplier information, (including the identity of NHED 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 NHED 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 NHED or subcontracted with the Contractor.

Ownership of Intellectual Property

The NHED shall retain ownership of all source data and other intellectual property of the NHED provided to the Contractor in order to complete the services of this agreement. As well the NHED 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 NHED.

Revised June 2022

Contractor Initials dr

Date Jun 10, 2025

Attachment 1

IMPACCT Program Fidelity Review Tool

This tool is designed to assess fidelity to the IMPACCT program contract by reviewing delivery of services, student participation, and compliance with key contractual measures. For each item, indicate whether the measure was met and provide observations or notes in the comments section.

Program Structure and Cohort Delivery

Review Question	Met? (Y/N)	Comments
Was there a program offered for each cohort?		
Did each cohort begin with 14 students?		
Were cohorts held at the designated local college sites?		
Was each cohort either 16 or 5 weeks in length?		
Did each student complete 40 hours of work-based learning per cohort?		
Were all required Pre-ETS services covered?		

Work-Based Learning Services

Review Question	Met? (Y/N)	Comments
Were previous work-based experiences identified for students?		
Were student interests for future work-based experiences identified?		
Were transferable skills identified for students?		
Did all students participate in a work-based learning experience?		

Workplace Readiness Training

Review Question	Met? (Y/N)	Comments
Did students receive training on social skills and independent living?		

Were mock interviews completed by employers and students?		
Did students receive feedback on interview skills?		
Did students receive training on professional presentation and appearance?		
Did students complete a resume, cover letter, and thank-you notes?		

Job Exploration Counseling

Review Question	Met? (Y/N)	Comments
Was an interest inventory completed?		
Was a self-report assessment completed?		
Was a career ladder reviewed with students?		
Did employers describe day-to-day operations and expectations?		
Did employers describe possible positions within their companies?		

Postsecondary Education Counseling

Review Question	Met? (Y/N)	Comments
Did students receive labor market information?		
Did students receive instruction on using public transportation?		
Did students receive information on budgeting?		
Did students receive health management information?		
Did students receive guidance on healthy recreational activities?		
Did students receive VR services information and application support?		
Did students receive exposure to postsecondary options:		

- Rapidly growing careers		
- Community colleges		
- Trade schools		
- Four-year colleges		
- Technical schools		

Self-Advocacy Training

Review Question	Met? (Y/N)	Comments
Did students receive training on personalized planning and advocacy?		
Did students identify positive adult supports?		
Did students identify positive peer supports?		
Did students identify positive supports overall?		

Academic and Community Engagement

Review Question	Met? (Y/N)	Comments
Did students earn credits through mastery of ELO competencies?		
Did the program engage with community partners and employers?		
Did the program collaborate with high schools and special education professionals?		

Provider (GSIL) Responsibilities

Review Question	Met? (Y/N)	Comments
Were signed registration forms submitted to VR before program start?		
Was the program delivered in all required geographic locations?		
Was transportation coordinated with school districts or provided as needed?		
Was there a designated school contact for each student?		

Were all students verified to meet WIOA eligibility criteria?		
Were marketing and presentation materials developed?		
Did employers provide meaningful learning experiences?		
Did NHVR present to each cohort on applying for services?		
Were student portfolios submitted to NHVR after program completion?		

Reporting and Outcomes

Review Question	Met? (Y/N)	Comments
Were cohort statistics (student count, school representation, disability data) submitted?		
Were credits earned and subject areas reported?		
Were employer names and experience details submitted?		
Were employment outcomes at program end reported?		
Was data on school re-enrollment and NHVR participation tracked and shared?		

Fidelity Review Submission Information

Please complete the information below:

Contractual Dates Under Review:	
Dates of each Cohort:	Fall: Spring: Summer:
Date Fidelity Review Completed:	
Submitted By (Name):	
Title/Organization:	
Signature and Attestation:	I certify that the information provided in this fidelity review is accurate and complete to the best of my knowledge.

Certificate of Authority

I, Grant Van Der Beken, 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 am duly authorized to issue certificates with respect to the contents of such books;
2. The following is true, accurate, complete, the Board of Directors duly approved via Board Meeting held on May 21, 2025, to enter into an Agreement for the organization's IMPACCT program 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;
3. 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: _____

5/21/2025

Attest: _____



Grant Van Der Beken, Chariman

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: 0007142527



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2025.

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.

Financial Statements

GRANITE STATE INDEPENDENT LIVING

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

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

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Granite State Independent Living

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Granite State Independent Living as of September 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2022 on our consideration of Granite State Independent Living's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Granite State Independent Living's internal control over financial reporting and compliance.

Leone McDonnell + Roberts Professional Association

Dover, New Hampshire
December 23, 2022

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

	<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	1,702,466
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	965,867
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	953,137
Accrued expenses	47,743	-	47,743	206,116
Deferred revenue	298,018	-	298,018	317,409
Contracts payable	-	-	-	7,288
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	34,942
Perpetual endowment	-	197,787	197,787	196,487
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	\$ 3,463	\$ 3,737,768	\$ 4,217,915
Public support	110,902	1,300	112,202	80,917
Special events, net	62,574	-	62,574	56,388
Program fees, net	14,604,940	-	14,604,940	15,056,022
Interest, net	621	-	621	5,229
Miscellaneous	22,465	-	22,465	4,239
Gain (loss) on sale of property	(28,241)	-	(28,241)	17,200
Investment income, net	135,625	-	135,625	43,713
Net assets released from restrictions	7,493	(7,493)	-	-
Total revenue and support	<u>18,650,684</u>	<u>(2,730)</u>	<u>18,647,954</u>	<u>19,481,623</u>
EXPENSES				
Program Services				
Long-term care	12,239,587	-	12,239,587	12,301,043
Community Economic Development	3,076,837	-	3,076,837	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	1,933,521	-	1,933,521	3,184,563
Fundraising	301,231	-	301,231	105,176
Total supporting services	<u>2,234,752</u>	<u>-</u>	<u>2,234,752</u>	<u>3,289,739</u>
Total expenses	<u>17,652,042</u>	<u>-</u>	<u>17,652,042</u>	<u>18,768,878</u>
CHANGE IN NET ASSETS	998,642	(2,730)	995,912	712,745
NET ASSETS, BEGINNING OF YEAR	<u>6,518,342</u>	<u>231,429</u>	<u>6,749,771</u>	<u>6,037,026</u>
NET ASSETS, END OF YEAR	<u>\$ 7,516,984</u>	<u>\$ 228,699</u>	<u>\$ 7,745,683</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	REM	Total Program Services	General and Administrative	Fundraising	Total Supporting Services		
Personnel expenses:									
Salaries and wages	\$ 9,942,065	\$ 1,679,735	\$ 53,333	\$ 11,675,133	\$ 922,093	\$ 177,927	\$ 1,100,020	\$ 12,775,153	\$ 13,573,902
Employee benefits	1,217,469	372,654	7,487	1,597,590	224,800	11,300	235,900	1,833,490	2,041,948
Payroll taxes	763,033	124,284	4,287	891,504	115,603	13,886	129,489	1,021,053	1,072,443
Grants	3,637	381,780	11,100	396,517	-	-	-	396,517	387,494
Building occupancy	83,482	208,743	16,443	308,668	66,420	434	66,854	375,522	394,821
Information technology	29,170	37,408	145	66,723	118,956	240	119,196	185,619	239,982
Professional fees	20,038	3,442	230	23,710	149,717	1,800	151,517	175,227	135,192
Depreciation	38,216	95,560	-	133,776	37,934	199	38,133	171,909	216,619
Miscellaneous	24,729	44,859	1,156	70,544	50,191	4,718	54,909	125,453	97,294
Advertising	26,554	15,956	866	43,176	13,629	67,154	80,782	123,958	53,295
Insurance	-	23,266	-	23,266	68,670	-	68,670	91,936	68,857
Office, printing, postage, and supplies	35,518	10,640	3,174	49,332	27,160	12,139	39,299	88,831	116,745
Travel	50,472	32,390	-	82,862	1,889	144	2,033	84,895	118,739
Telephone	124	2,574	1,047	3,745	69,179	-	69,179	72,924	82,571
Transportation	1,126	38,169	1,700	40,997	608	-	608	41,805	45,434
Equipment lease and maintenance	448	44	-	492	35,872	-	35,872	36,364	49,551
Consultants	-	10	-	10	18,589	1,500	20,089	20,079	3,550
Dues and subscriptions	3,025	3,116	135	6,276	4,427	4,814	9,241	15,517	17,872
Professional development	474	1,475	-	1,949	4,849	2,980	7,809	9,758	19,803
Meetings and events	5	143	3	151	223	1,960	2,183	2,334	2,617
Board of directors	-	-	-	-	2,067	-	2,067	2,067	4,260
Interpreter	-	296	-	296	658	-	658	954	2,257
Meals and entertainment	-	493	-	493	208	76	284	777	771
Total functional expenses 2021	\$ 12,239,587	\$ 3,076,837	\$ 100,866	\$ 15,417,290	\$ 1,033,521	\$ 301,231	\$ 2,234,752	\$ 17,652,042	
Total functional expenses 2020	\$ 12,301,043	\$ 3,178,096	\$ -	\$ 15,479,139	\$ 3,164,563	\$ 105,176	\$ 3,289,739		\$ 16,768,878

See Notes to Financial Statements

GRANITE STATE INDEPENDENT LIVING

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

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

See Notes to Financial Statements

GRANITE STATE INDEPENDENT LIVING

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

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

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

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

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

Basis of Accounting

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

Basis of Presentation

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

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

GRANITE STATE INDEPENDENT LIVING

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

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

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

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

Cash and Cash Equivalents

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

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

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

Accounts Receivable

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

Revenue and Revenue Recognition

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

GRANITE STATE INDEPENDENT LIVING

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

Investments

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

Property and Depreciation

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

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

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

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

Fair Value of Financial Instruments

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

GRANITE STATE INDEPENDENT LIVING

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

Contributions

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

Gifts-in-Kind Contributions

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

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

Grant Revenue

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

GRANITE STATE INDEPENDENT LIVING

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

Summarized Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2020, from which the summarized information was derived.

Accrued Earned Time

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

Advertising Costs

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

Income Taxes

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

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

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

Estimates

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

GRANITE STATE INDEPENDENT LIVING

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

Functional Allocation of Expenses

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

Financial Instruments and Credit Risk

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

New Accounting Pronouncements

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

Revenue Recognition Policy

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

GRANITE STATE INDEPENDENT LIVING

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

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

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

Performance Obligations and Contracts Assets and Liabilities

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

2. **LIQUIDITY AND AVAILABILITY**

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

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

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

GRANITE STATE INDEPENDENT LIVING

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

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

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

3. RESTRICTED CASH

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

4. ACCOUNTS RECEIVABLE

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

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

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

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

GRANITE STATE INDEPENDENT LIVING

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

5. **INVESTMENTS**

The following is a summary of investments at September 30:

	<u>2021</u>		
	<u>Fair Value</u>	<u>Cost</u>	<u>Unrealized Gain (Loss)</u>
Exchange-traded funds	\$ 136,074	\$ 93,306	\$ 42,768
Mutual funds	195,627	155,278	40,349
U.S. Treasury obligations	99,159	100,000	(841)
U.S. Corporate bonds	441,230	439,010	2,220
Convertible bonds	20,205	20,812	(607)
U.S. Common stock	<u>275,275</u>	<u>190,500</u>	<u>84,775</u>
Total	<u>\$ 1,167,570</u>	<u>\$ 998,906</u>	<u>\$ 168,664</u>

	<u>2020</u>		
	<u>Fair Value</u>	<u>Cost</u>	<u>Unrealized Gain (Loss)</u>
Exchange-traded funds	\$ 120,524	\$ 115,405	\$ 5,119
Mutual funds	167,172	144,129	23,043
U.S. Treasury obligations	95,264	95,125	139
U.S. Corporate bonds	399,202	389,572	9,630
U.S. Common stock	<u>243,153</u>	<u>202,317</u>	<u>40,836</u>
Total	<u>\$ 1,025,315</u>	<u>\$ 946,548</u>	<u>\$ 78,767</u>

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

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

GRANITE STATE INDEPENDENT LIVING

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

Components of investment return:

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

6. **PROPERTY, EQUIPMENT AND DEPRECIATION**

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

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

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

7. **BANK LINE OF CREDIT**

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

8. **CONTRACTS PAYABLE**

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

GRANITE STATE INDEPENDENT LIVING

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

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

9. ENDOWMENT FUNDS

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

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

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

Investment and Spending Policies

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

GRANITE STATE INDEPENDENT LIVING

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

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

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

Funds with Deficiencies

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

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

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

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

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

GRANITE STATE INDEPENDENT LIVING

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

10. FAIR VALUE MEASUREMENTS

FASB Accounting Standard Codification 820 "Fair Value Measurements" provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with *FASB ASC 820*, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, *ASC Topic 820* establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority of Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under *ASC Topic 820* are described as follows:

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

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

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

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

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

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

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

GRANITE STATE INDEPENDENT LIVING

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

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

2021

	<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>

2020

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

GRANITE STATE INDEPENDENT LIVING

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

11. NET ASSETS WITH DONOR RESTRICTION

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

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

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

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

12. RETIREMENT PLAN

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

13. OPERATING LEASES

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

GRANITE STATE INDEPENDENT LIVING

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

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

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

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

14. CONCENTRATIONS OF RISK

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

15. LONG TERM CARE STABILIZATION PROGRAM

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

GRANITE STATE INDEPENDENT LIVING

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

16. RECLASSIFICATION

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

17. OTHER MATTERS

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

18. SUBSEQUENT EVENTS

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

GRANITE STATE INDEPENDENT LIVING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR NUMBER	FEDERAL EXPENDITURES	PASSED TO SUBRECIPIENTS
<u>U.S. DEPT. OF HEALTH AND HUMAN SERVICES</u>				
<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>499,580</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	93.369	1058890	<u>123,701</u>	
Total U.S. Department of Health and Human Services			<u>\$ 1,597,075</u>	
<u>U.S. DEPARTMENT OF THE TREASURY</u>				
Passed through Governor's Office of Emergency Relief and Recovery				
COVID-19 Long Term Care Stabilization Program				
Coronavirus Relief Fund	21.019		\$ <u>455,100</u>	
Total U.S. Department of the Treasury			<u>\$ 455,100</u>	
<u>SOCIAL SECURITY ADMINISTRATION</u>				
Social Security - Work Incentives Planning and Assistance Program	96.008		\$ 281,665	<u>\$ 59,596</u>
Passed through MaineHealth dba Maine Medical Center				
Social Security - Work Incentives Planning and Assistance Program	96.008		<u>21,850</u>	
Total Social Security Administration			<u>\$ 303,515</u>	
Total expenditures of federal awards			<u>\$ 2,355,690</u>	<u>\$ 59,596</u>

See Notes to Schedule of Expenditures of Federal Awards

GRANITE STATE INDEPENDENT LIVING

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

NOTE 1 **BASIS OF PRESENTATION**

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

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

NOTE 3 **INDIRECT COST RATE**

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

NOTE 4 **DONATED PERSONAL PROTECTIVE EQUIPMENT (UNAUDITED)**

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

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

To the Board of Directors of
Granite State Independent Living

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Granite State Independent Living (a New Hampshire nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 23, 2022.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered Granite State Independent Living's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Granite State Independent Living's internal control. Accordingly, we do not express an opinion on the effectiveness of Granite State Independent Living's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Leone McDonnell & Roberts Professional Association

Dover, New Hampshire
December 23, 2022

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

To the Board of Directors of
Granite State Independent Living

Report on Compliance for Each Major Federal Program

We have audited Granite State Independent Living's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Granite State Independent Living's major federal programs for the year ended September 30, 2021. Granite State Independent Living's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Granite State Independent Living's compliance.

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

Leone McDonnell & Roberts Professional Association

Dover, New Hampshire
December 23, 2022

GRANITE STATE INDEPENDENT LIVING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

A. SUMMARY OF AUDITORS' RESULTS

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

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

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

None

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

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

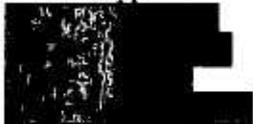


FY25 BOARD OF DIRECTORS

Chair
Grant Van Der Beken



1st Vice Chair
Eric Schlepffhorst



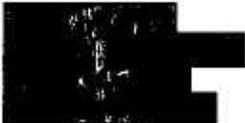
2nd Vice Chair
Larry Smukler



Secretary
Lisabritt Solsky Stevens



Treasurer
Kenneth Traum



Maxwell Walters



David Feller



Kevin Ennis



Bruce Higginbotham



Donald McDonah



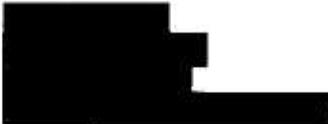
Iris Polley



Dave Qualey



Anne Vallette



Kathleen Davidson



Board members receive no salaries

KEY PERSONNEL

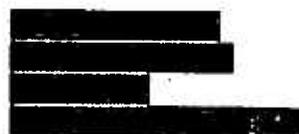
NH Department of Education

Contractor Name: Granite State Independent Living

Name of Program: IMPACCT

NAME	JOB TITLE	ANNUAL SALARY	PERCENT PAID FROM THIS CONTRACT	BUDGET PERIOD:		
				SFY2026 9/1/2025 - 6/30/2026	SFY2027 7/1/2026 - 6/30/2027	SFY2028 7/1/2027 - 8/31/2027
Marcia Bagley	Chief Program Officer	\$145,335	15%	\$18,167	\$21,800	\$3,633
Brianna Smith	Director of Education Services	\$75,770	80%	\$50,514	\$60,618	\$10,101
Debbie Cortes	Manager of Education Services	\$65,878	65%	\$35,684	\$42,821	\$7,137
Kelly Jones	Lead Transition Specialist	\$52,874	95%	\$41,859	\$50,230	\$8,372
Amanda Chase	Lead Transition Specialist	\$55,847	95%	\$44,212	\$53,055	\$8,842
Denise Neskoric	Lead Transition Specialist	\$51,832	95%	\$41,034	\$49,240	\$8,207
Cheyenne Gabo	Lead Transition Specialist	\$49,450	95%	\$39,148	\$46,978	\$7,830
Megan Ballard	Lead Transition Specialist	\$51,253	95%	\$40,575	\$48,690	\$8,115
Nicole LeBrun	Transition Specialist	\$45,332	95%	\$35,888	\$43,065	\$7,178
Sarahjane Irizarry	Transition Specialist	\$49,881	95%	\$39,489	\$47,387	\$7,898
April Paye	Transition Specialist	\$46,405	95%	\$36,737	\$44,085	\$7,347
Linda Beliveau	Transition Specialist	\$46,804	95%	\$37,053	\$44,464	\$7,411
Haylee McClintock	Transition Specialist	\$45,332	95%	\$35,888	\$43,065	\$7,178
Valerie Kidder	Transition Specialist - floater	\$7,594	80%	\$5,063	\$6,075	\$1,013
TOTAL SALARIES PAID FROM THIS CONTRACT				\$501,311	\$601,573	\$100,262

Marcia Bagley



EXPERIENCE

Granite State Independent Living (GSIL), Concord, NH - Chief Program Officer

January 2016 - PRESENT

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 CFO and executive team to create and maintain overall program development and management across multiple sites and departments.

Represent GSIL and collaborate with external community partners to ensure GSIL consumers are able to receive all services required to promote quality of life with independence.

Directly supervise four program directors.

Create and support a high performing culture amongst all programs that align with GSIL's core values.

Identify emerging needs among key stakeholders such as consumers, government and other funding services.

Oversee and manage programmatic budgets, using braided funding sources.

Nashua School District, Nashua, NH - Director, Special Education 2018- 2022 / Assistant Director, Special Education 2016-2018 / Preschool Coordinator 2007 - 2016

2007-2016

Directly supervised a team of nine administrators and administrative support staff to support the goals and vision of the Nashua School District.

Oversee 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 managed the budget for the special education department (approximately \$12.2 million).

Collaborated with senior leadership, building administrators and other administrators to ensure all students had equal access to high quality educational opportunities.

Processed and responded to parent complaints, OCR complaints and due process requests.

Oversee all required State and Federal reporting requirements.

SKILLS

NH Certificate in Special Education Administration and Educator Certificate in General Special Education and Elementary Education.

Well Versed in NH 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.

Trained PIC Volunteer Advocate for Special Education.

Trained Educational Surrogate Parent.

AWARDS

NH Special Education Administrator of the Year, 2022

Joan Develin Coley Service Award, 2003

Donald R. Rabush Dedication Award, 2001

Facilitated team and department meetings.

Created and conducted training for Nashua School District staff.

Supervised the Special Education process for all referred students ages 2.5 – 22.

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).

The Birchtree Center, Portsmouth, NH— *Special Education Case Coordinator*

2006 - 2007

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.

Sheppard Pratt - The Forbush School, Temple Hills, MD— *Special Education Teacher*

2004 - 2006

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.

Target Community and Ed. Services, Westminster, MD— *Community Living Manager*

2003 - 2004

Delivered direct care to adults with developmental and intellectual 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.

EDUCATION

McDaniel College, Westminster, MD — *Master's of Science*

2002 - 2004

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

Marywood University, Scranton, PA — Bachelor's of Science

1997-2001

Bachelor's of Science in Special and Elementary Education

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

Debbie Cortes

Professional Summary

Adaptable, creative, and focused educator with demonstrated success in managing organized classrooms, updating records, and providing both group and individualized instruction. Proficient in helping advanced, struggling, and special needs students enhance learning.

Skills

- Effective communication skills
- Detail-oriented
- Bilingual! (English/Spanish)
- Student counseling
- Self-motivated professional
- Differentiated Instruction
- Proficient with Microsoft, Google, and Virtual Meeting Platforms

Work History

Manager of Education Services

July 2023 to Present

Granite State Independent Living

Manchester, NH

- Supervise IMPACCT and Earn and Learn staff across the state.
- Establish and maintain relationships with school districts, community partners across the state that are essential for program success.
- Train new transition staff in the GSIL model to work with at-risk students with disabilities.

Lead Transition Specialist

Nov 2021 – July 2023

Granite State Independent Living

Manchester, NH

- Continue previous responsibilities in the Manchester Earn and Learn Opportunities Program.
- Work alongside Transition Specialist to maintain program and student expectations.
- Complete all necessary paperwork and program reports with high quality and in a timely manner.

Career Services Manager

Sept 2021-Nov 2021

More than Words

Newton, MA

- Supported at risk and court involved youth from the ages of 16-24 to explore and establish careers in their chosen fields.
- Worked with graduates of the program to establish and maintain educational and career goals.
- Coached youth approaching graduation on career readiness skills through workshops and their work in the bookstore.

Lead Transition Specialist

Jan 2019 - Sept 2021

Granite State Independent Living

Nashua, NH

- Previous responsibilities in addition to planning and implementing different daily activities to enhance overall development and growth of every student in the areas of career exploration, career training, post-secondary education, and independent living.
- Networking with professionals in the community and building relationships to establish resources, work experiences and future job opportunities for students.

Transition Specialist

Mar 2018 - Jan 2019

Granite State Independent Living

Nashua, NH

- Maintained relationships built in previous position to recruit students into the academy.
- Collaborated with Lead Transition Specialist to foster a positive and professional classroom environment while maintaining learning development goals.
- Provided a warm, supportive environment for developing academic, social, and emotional growth.

Transition Coordinator

Aug 2017 – Mar 2018

Granite State Independent Living

Nashua, NH

- Collaborated with school staff from different districts to provide effective transition planning to high school students.
- Educated students on available resources including educational materials, videos and online sites regarding career planning, disabilities, and post-secondary training opportunities.
- Assisted individuals with addressing disabilities and developing career plans.

Paraprofessional

Oct 2014 – Jul 2016

Nashua School District

Nashua, NH

- Assisted teachers with classroom management and document coordination to maintain a positive learning environment.
- Maintained an inclusive learning environment to enable students to gain maximum benefit from lessons.
- Supported middle school students with language barriers and disabilities.

Residential Manager

Jan 2013 – Oct 2014

Toward Independent Living and Learning, INC

Nashua, NH

- Managed, scheduled, and determined workload for staff in a residential home for adults with disabilities.
- Devised and implemented patient and resident care plans, including recreational activities, policies, and procedures.
- Oversaw staff development through in-depth training, workshops, seminars, and other learning opportunities.

Education

Bachelor of Arts, Education Studies in Elementary Education and Special Education

Western Governor's University

September 2023

Associates Degree: Educator Preparation

May 2017

Nashua Community College

Nashua, NH

- Member of Educators Rising Club

Certification

- Youth Development Practitioner
- Google Educator Level 1

Kelly Jones



Objective

Dedicated and experienced Transition Specialist with over 20 years in the special education field. Skilled in mentoring and guiding young individuals to achieve their high school diplomas and develop essential career skills. Seeking to continue making a meaningful impact by empowering students to become self-sufficient and active contributors to their communities.

Skills

- Career coaching and skill development
- Curriculum design and program implementation
- Strong interpersonal and communication skills
- Familiarity with digital platforms (e.g., Google Classroom, Google Docs, Google Slides)
- Networking and relationship building with community organizations
- Empathy, adaptability, and conflict resolution

Professional Experience

Lead Transition Specialist

Granite State Independent Living, Nashua IMPACCT Program – Nashua, NH

May 2022 – Present

- Develop and implement personalized plans to support students in achieving their educational and career goals.
- Foster career readiness through resume building, interview preparation, and workplace skill development.
- Coordinate with local businesses to establish internship and employment opportunities for students.
- Organize educational activities, including workshops on personal finance, healthy relationships, and decision-making.
- Monitor student progress toward earning Essential Learning Opportunity (ELO) credits in multiple subjects.

Special Education Professional

Milford High School – Milford, NH

August 2003 – May 2022

- Provided direct support to students with diverse needs, fostering independence and academic growth.

- Collaborated with families, educators, and specialists to develop and implement Individualized Education Plans (IEPs).
- Designed and executed lessons on life skills, digital literacy, and career exploration.
- Maintained detailed records of student progress and provided regular updates to stakeholders.

Education

Bachelor of Science in Healthcare Management

Granite State College – Manchester, NH

May 2022

Associate of Science in Human Services

Mount Wachusett Community College – Gardner, MA

June - 1999

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 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

Denise Neskoric

SKILLS & INTERESTS

- **Skills:** Strong Work Ethic, Extensive Problem Solving, Flexibility
- **Interests:** Community building with youth

PROFESSIONAL EXPERIENCE

Granite State Independent Living, Littleton, NH

July 2023-Present

Lead Transition Specialist

- Instructs daily academics for students
- Supervise extended learning activities using community resources
- Network/ Promote IMPACCT program to North Country

Self Employed/Uber, Humble, TX

June 2015-June 2023

- Provided exceptional customer service
- Transported customers throughout the Houston Metro area

Ross Sterling Middle School, Humble, TX

June 2020- April 2023

Tutor

- Identified specific skills for improvement
- Developed and implemented a remedial plan to increase testing scores for at risk students

ACAT, Conroe, TX

September 2015-May 2017

Teacher

- Instructed 5th/6th grade combined class
- High School Choir Director, Health, and Computer class
- Developed and implemented curriculum for HS Life Skills Class

Spring ISD, Spring, TX

October 2003-June 2015

Teacher

- Regular Education and ELL Teacher (2nd language learners)
- 3rd/5th grade classroom teacher for Language Arts/Social Studies
- Social Studies District Representative
- TRIBES Trainer for team building
- Student Council Sponsor
- Spelling Bee Coordinator
- Microsoft Trainer for Education

Humble ISD, Humble, TX

October 1998-June 2003

Teacher

- Regular Education for 3rd and 4th grade students

Child Development Services US Army, Babenhausen, Germany

1996-August 1998

CDC Asst. Director

- Scheduled and supervised 15-20 workers including cook, secretary and teachers
- Maintained age-appropriate quality educational environment for children 3 months-5 years
- Implemented NAYAC certification procedures that resulted in an approval.
- Managed daily running of center in all areas including paperwork, inspection and finances

EDUCATION

Walla Walla College, College Place, WA

1993 & 2000

- BS Degree in Speech Communication with an emphasis on public speaking
- BA Degree in Elementary Education with a minor in Health

Portland Adventist Academy

1985-1987

- Diploma with Leadership Honors

Cheyenne Gebo



OBJECTIVE

Seeking a role with steady growth, in an environment where I can learn and be as effective, efficient, and personable as possible.

WORK EXPERIENCE

Granite State Independent Living - Lead Transition Specialist

December 2024 – Present

- Abide by all federal and company policies regarding student information
- Presenting lessons in a comprehensive manner using video/audio means to facilitate learning.
- Schedule and complete interviews and registrations forms for student admissions
- Create a training room environment conducive to learning and encourages active participation
- Work with colleagues to facilitate a safe and supportive community that welcomes various learning styles
- Support students with documented disabilities, 504s and IEPs by adapting lessons to support learning and understanding of key concepts

New Freedom Academy Behavioral Health - Recovery Support Specialist

October 2022- 2024

- Abide by all federal and local laws regarding patients protected health information
- Observe and report Patient behaviors to the clinical and medical department.
- Complete admissions as new clients arrive
- Record Inventory log of all personal belongings, valuables
- Perform admission paperwork and tests for every client
- Search patients' belongings and property to ensure safety and compliance
- De-escalate violence and attempts to leave treatment

Southern New Hampshire Health, Nashua NH - May 2020 -- 2021

- Provided a clean and orderly appearance keeping to hospital standards
- Assisted patients and dietitians with a safe and professional environment
- Maintained a sanitary workspace at all times
- Kept confidential all patient information in compliance with HIPAA regulations
- Created a calm and friendly rapport during all patient/visitor interactions

SKILLS

Critical thinking and problem solving

Ethical and professional behavior

Multi-Agency Coordination

Attention to detail

Active listening

Time- Management

Experienced with Google and Office suites, and familiarity with Quickbooks

EDUCATION

New Hampshire Job Corps - Manchester NH - 2016 - 2017

- HiSet and Hospitality

SNHU – Manchester NH – 2023 - Present

Megan Ballard

A loyal, modest, and thoughtful contributor with Working Geniuses in wonder and enablement that strives to support the needs and best interest of youth.

PROFESSIONAL EXPERIENCE

Granite State Independent Living – IMPACCT Academy | Dover, NH

May 2023 - Present

Lead Transition Specialist

- Operating an ELO program teaching work-readiness training and life skills to 48 at-risk high school students a year with disabilities.
- Cultivating and maintaining relationships with schools and families to best support student needs.
- Develop program curriculum in conjunction with businesses and community partners.

Dover Middle School | Dover, NH

October 2021 – March 2023

Paraprofessional

- Provided educational and structural support in an autism classroom.
- Followed IEP guidelines and tracked student progress data.
- Work alongside ABA professionals to support students' needs and safety.

Albacore Park | Portsmouth, NH

June 2022 – September 2022

Museum Educator

- Developed and implemented a robust schedule of 5 education programs.
- Trained staff of volunteers to run daily programming.
- Wrote lesson plans for current and future programming following state guidelines.
- Create visually pleasing marketing materials for education programming.

Old North Church & Historic Site | Boston, MA

April 2018 – August 2020

Visitor Services & Sales Manager

- Onboarding and management of the Visitor Services team.
- Assist large groups and school groups create a memorable visit or plan events.
- Data input, revenue reporting, website editing, donor retention, and invoicing.

Museum Educator

- Led educational programming to upwards of 200 visitors daily about the history of the site.
- Historical analysis, program development, and first-person interpretation.
- Wore historically accurate clothing for a laborer in colonial New England.
- Retail and money handling in a gift shop setting.

The House of The Seven Gables | Salem, MA

May 2017 – August 2018

Tour Guide

- Educational tours of the mansion to groups and school groups.
- The ability to memorize and provide information on the architectural, familial, and maritime history of the site.
- Assist with ticket sales at the front desk and provide exemplary customer service.

Museum Intern

- Archival cataloging museum collections into PastPerfect.
- Social Media Management & surveying visitor experience.

Salem State University | Salem, MA
March 2015 – May 2018

Admissions Ambassador Vice President

- Provided campus tours to prospective students and their families.
- Hiring, scheduling, and training tour guide staff.
- Assisted with prospective student applications by inputting/converting grades in the programs OnBase and Peoplesoft.

Six Flags New England | Agawam, MA
April 2012 – October 2016

Rides Team Lead

- Supervisory role that consisted of managing a staff of 30 employees each season.
- Operating theme park rides and ensuring the safety and enjoyment of visitors.
- Employee training, managing a break schedule, addressing concerns, and daily paperwork.

Community Leadership

Volunteer Tutor | Wakefield, MA
December 2020 – June 2021

- Tutored high school student's during virtual learning.
- Assisted youth with cultivating time management and organizational skills.

EDUCATION AND CERTIFICATIONS

Salem State University | Salem, MA
Bachelor of Arts – Public History
Minor in Travel & Tourism
Magna Cum Laude
Lifetime Membership – Phi Alpha Theta Historian's Honor Society

American Red Cross Heartsaver First Aid, CPR, AED Certification
Youth Mental Health First Aid Certification
LEAN White Belt Certification
Positive Youth Development Training
Search Institute Training for Positive Youth Relationships & Igniting Sparks

Skills

Program Development | Student Support & Success | Relationship Cultivation

TECHNICAL PROFICIENCIES

Google Suite | Microsoft Office Suite | Outlook Applications

NICOLE LEBRUN

Skills Summary

Works and collaborates well with others, friendly, experienced with customer service, active listening, establishing rapport, continuing education and training, strong communication skills.

Education

Plymouth State University | 2020-2024

My educational journey reflects a strong commitment to both academics and extracurricular activities, demonstrating my ability to excel in multiple areas. The pursuit of a Bachelor of Social Work with a Minor in Criminal Justice exemplifies my dedication to making a positive impact on society. These experiences have helped to grow my leadership, time management, and problem-solving skills, making me a well-rounded candidate with a strong foundation for a career in social work. During my time at Plymouth State University, I have captained the softball team, demonstrating strong leadership skills, fostering teamwork, discipline, and dedication among team members. I have earned the College Sports Communicators Academic All-District Recognition by consistently maintaining a high level of academic excellence while actively participating in sports and extracurricular activities. I have been recognized on the presidents list for a semester, and the Dean's List for four semesters by demonstrating consistent dedication to academic excellence and a strong work ethic throughout the academic journey.

Experience

GSIL IMPACCT Academy

Transition Specialist | December 2024 - Present | Nashua, NH

As a Transition Specialist I provide student support in the training room and at their weekly worksite. I deliver standardized IMPACCT curriculum to students in the Academy, including instruction in work-readiness, self-advocacy, goal-setting, and independent living. We work with community resources to introduce students to potential career pathways and support services available to them. Maintaining and completing necessary student records is essential to the program's functionality.

MVPT Physical Therapy

Patient Care Coordinator | August 2024-December 2024 | Manchester, NH

As a Patient Care Coordinator, my role includes many office tasks such as answering and making phone calls for different matters. I speak with patients and their family members, and insurance representatives to provide patients with a smooth and transparent transition to receiving treatment. Among a variety of tasks this position requires, an important part is creating a comfortable environment for patients by building connections with individuals of all different ages and abilities.

Einstein's Bros. Bagels

Food Service | July 2021-August 2024 | Concord, NH

In this role I worked to ensure efficient and safe food preparation, as well as great interpersonal skills, as I engage with customers to understand their preferences, dietary restrictions, and special requests. By creating a personal connection with each customer, I enhance their dining experience, leaving a lasting impression of service and a commitment to exceeding their expectations.

Rite Aid

Cashier | February 2021-January 2022 | Plymouth/Concord, NH

As a cashier, I worked to provide great customer service by ensuring a welcoming atmosphere and addressing inquiries and concerns with professionalism. My commitment to efficiency and accuracy in handling transactions enhanced customer satisfaction. In addition to my cashier duties, I took pride in my role as a store organizer and stocker. My attention to detail and dedication to maintaining a well-organized environment translated into a visually appealing and customer-friendly store layout.

Sal's Pizza

Food Service | March 2018-December 2020 | Concord, NH

As a cashier, I eagerly embraced the opportunity to be a vital part of the food preparation and service team. My responsibilities extended beyond the cash register, as I assisted with the preparation of dishes and the presentation of meals while ensuring timely food service, maintaining hygiene standards in the kitchen, and consistently delivering great service.

Market Basket

Cashier | January 2017-February 2018 | Concord, NH

As a cashier, I served as an important point of contact for customers, providing them with a positive and efficient shopping experience. In addition to my cashier responsibilities, I embraced a role in enhancing the store's overall functionality. My commitment to cleanliness and organization was evident in my dedication to maintaining well-organized shelves. I restocked products to meet customer demand promptly, contributing to the store's efficient operations while also ensuring that items were neatly arranged and easily accessible.

Internship

Communities for Alcohol and Drug-Free Youth | Social Work Intern | January 2024-May 2024 | Plymouth, NH

As an intern at Communities for Alcohol and Drug-Free Youth, I spent time in schools presenting prevention curriculum to classrooms of elementary, to middle school aged students. I worked with youth groups that strive to improve their community and hold prevention events. Within CADY I worked closely with the Restorative Justice program, working with the student from the beginning intake to the closing panel.

Volunteer Experience

I have had the opportunity to contribute to multiple fulfilling volunteer experiences. In high school I was part of a club called Save Our Cold Kids (SOCK), in this club we volunteered at thrift stores, food pantries, and worked to gather clothing donations to support kids and classmates in need in our community. I assisted at the local food pantry on other occasions around the holidays to help families get the food and help they needed. During my education at Plymouth State University, I spent time volunteering at Ladder's thrift Shop. I assisted at Ladder's in whatever area they needed to keep the store

running smoothly and help make sales that support the local Bridge House for individuals facing homelessness in the community.

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
- Excellent interpersonal skills
- Strong leadership qualities
- Innovative and optimistic
- Proven written and oral skills
- Enthusiastic motivator
- Ambitious and eager to learn
- Effective communicator
- 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 (!), 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 05)

- 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)

April H. Paye

SKILLS & INTERESTS

- **Skills:** Emotionally Intelligent, Easily Adaptable, Enthusiastic, Positive Outlook, Team Player, Good Work Ethic, Problem Solving
- **Interests:** Working with youth to establish skills for success

PROFESSIONAL EXPERIENCE

Granite State Independent Living, Littleton, NH December 2024-Present
Transition Specialist

- Work with disabled high school students to help them have a successful future
- Partner with community resources to foster positive achievements
- Complete and submit administrative tasks in a timely manner

Independent Living Services Coordinator August 2023-December 2024

- Partner with community members to reach disability related self-driven goals
- Collaborate with vendors to obtain quotes
- Research monies/grants available for funds to achieve goals
- Complete and submit administrative tasks for approval
- Oversee completion of various consumer projects

Privis Health, Raleigh, NC June 2020– April 2023
Call Center Supervisor/Software Tester

- Schedule call center telehealth agents
- Answer staff questions and take management-related calls
- Test software that the Information Technology team created for telehealth

North Country Home Health and Hospice, Littleton, NH August 1999-April 2020

Clerical Services Supervisor

- Software Super User, Administrator, Help Desk
- Project Manager for Software Transition
- Compliance Committee
- Information Technology Budgeting

LEADERSHIP & ACTIVITIES

Jazzy's Children Fund

November 2013– Present

- Fundraising Planning
- Volunteer for all Fundraisers
- Board Member

North Country Home Health and Hospice

- Hospice Volunteer

EDUCATION

Valley Regional High School, Deep River, CT

June 1980 - September 1983

Stone School of Business, New Haven, CT

July 1983 – December 1983

- Executive Secretarial Certificate

Lean Six Sigma Certified

- White Belt July 2022
- Green Belt September 2022

2000-2006 Goffstown School District
NH

Goffstown,

Educational Paraprofessional

- Provide educational support to students.

EDUCATION

2006 Franklin Pierce University

Rindge, NH

- Associate of Arts

2017 Resna Rehabilitative Engineering and Assistive
Technology Association of New England Arlington, Va

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References:

Kathleen Babbin-Johnson

[REDACTED]

Fredy Rivera

[REDACTED]

Alexis Eaton

[REDACTED]

Jennifer Stylianos

[REDACTED]

[REDACTED]

- Provide training, consultation, and outreach to all stakeholders in NH.
- Provide assistive technology expertise for assistive technology device loans and demonstrations.

2017~2021 Adult Learning Center

Nashua, NH

- *Technology Specialist*
- Design and deliver college and career readiness curriculum.
- Provide technical assistance to NAIC staff, WIOA Staff, and counselors.
- Research, recommend, and implement programs, software, and apps to prepare adult learners for 21st Century Digital Literacy.
- Administrator and facilitator for
- Attend state-level meetings regarding resources available for adult education.
- Serve as Google and NH Adult Ed Canvas Administrator.
- Provide recommendations for future technology purchases.

2006~2017 Crotched Mountain ATECH Services Concord, NH

Assistive Technology Specialist

- Provided consultative services to individuals and groups.
- Managed a variety of special projects to increase awareness of assistive technology.
- Multi-tasked with multiple priorities; report writing, customer service, service delivery, product exploration, and fabrication.
- Provided oral and written communication to ensure clear understanding by a broad range of the socioeconomic, cultural, and cognitively diverse population.
- Collaborated with clinicians and the director to ensure the values and mission of the nonprofit were at the forefront of the workload.

Hayley McClintock



Work Experience

Transition Specialist

Granite State Independent Living-Dover, NH
March 2025 to Present

Budtender/Receptionist

Green Truck Farms-Sanford, ME
March 2024 to Present

Budtender

SILVER THERAPEUTICS-Berwick, ME
August 2023 to Present

Cannabis Consultant

Tilbury Wellness-Kittery, ME
October 2022 to April 2023

Lead Preschool Teacher

Happy Helpers Educational Center-Dover, NH
July 2021 to February 2022

(Left because a friend of mine opened a child care center of her own and offered me my own classroom.)

Lead Toddler Teacher

Kids Culture Childcare and Learning Center-Barrington, NH
September 2020 to July 2021

(Left due to a poor/toxic work environment.)

Assistant Teacher

Garrison City Early Childhood Center-Dover, NH
June 2020 to September 2020

Adaptability (Left due to better job offer.)

Critical thinking

Assistant toddler/infant Teacher

Little Hones Childcare-Somersworth, NH
September 2019 to March 2020

Communication (Closed- permanently due to Covid-19)

Teamwork

Education

Diploma

Dover Senior High School

2016

3 years of online college in Early Childhood Education and special education

Granite State College

Skills

- Stocking
- Leadership
- Classroom experience
- Retail sales
- Microsoft Word
- Communication skills
- Time management
- Microsoft Office
- Driving
- Organizational skills
- Childcare
- Customer service
- English
- Delivery driver experience
- POS
- Product demos
- Clerical experience
- Cash handling
- Computer skills
- Teaching
- Retail math
- Sales
- Cash register
- Basic math

VALERIE A. KIDDER

QUALIFICATIONS

- **Business Development/Marketing:** Proficient in understanding budget planning, forecasting, and customer service. Ability to execute marketing programs and implement strategies.
- **Communication:** Articulate and persuasive in speech and manner. Natural ability to work with others, employing tact and sensitivity to all interpersonal relations, developing a good rapport with staff, and clients.
- **Demonstrated Sales Performer:** Results driven with a record for exceeding goals. Adept at identifying and meeting client needs. Inspire loyalty with a high standard of service and customer satisfaction.
- **Management:** Self-starter. Strong planning, organizational and leadership skills. Effectively execute assignments, determine realistic goals, establish priorities and managing cross-functional teams.

EXPERIENCE

GRANITE STATE INDEPENDENT LIVING

2012 - Present

Paraprofessional for Education Services (part-time)

2025 -

Provide work-readiness education to students with disabilities. Maintain a positive, structured classroom setting where the standards of work etiquette are upheld and students feel safe, welcome, productive, and successful. Assist students in 1:1 setting along with group instruction. Assist with the delivery of the curriculum.

Director, Admin and Supportive Services

2012 – 2025 (retired)

Responsible for the development of statewide supportive services strengthening the administrative functions of GSIL's services. Provide and promote the marketing and outreach activities. Direct and manage the daily processes to include: strategic goals, new service initiatives, supervision of (4) departments, and maintain relationships with key stakeholders. Ensure compliance with federal and state rules, Managed Care Organizations, overseeing quality assurance with our programs and services.

- Assist in the development of the strategic plan. Led in the implementation of GSIL's services.
- Perform and successfully manage the daily administration and oversight of programs.
- Develop and maintain policies and procedures consistent with the governing rules, applying continuous improvement to existing processes.
- Oversaw the CARES Act Funding process executing requests against plans, budgets and timelines working in close collaboration with leadership and other departments. Give input into developing the budget.
- Cultivate community partners and relationships.
- Ensure all relevant state and federal regulations are met and adhered to.
- Promote the use of GSIL programs through outreach to consumers, the community and the legislature.

BENCHMARK SENIOR LIVING

2011-2012

Director, Community Relations

Responsible for achieving maximum occupancy and total revenue potential of the community by attracting and touring qualified prospects to the community and converting those prospects into residents.

- Analyzed the strengths and weaknesses of the community compared to competitors and developed strategies to sell against the competition. Produced a competitive market analysis.

NEW ENGLAND HOME THERAPIES

2009-2011

Account Executive

Responsible for positioning home healthcare solutions throughout the state of NH calling on physicians, nurses, respiratory therapists, and other healthcare providers in hospital, office, and clinic settings.

- Developed (4) new accounts/referral sources with first 9 months.
- Landed 1" business agreement with a growing rehab hospital, initiating a new ventilator program.

ZOUNDS HEARING INC.

2008-2009

Licensed Massachusetts Hearing Instrument Dispenser

Managed a start-up hearing aid business in Massachusetts. Performed a full range of diagnostic hearing and audiologic testing, hearing assessments, as well as dispensing the latest technology in hearing amplification.

- Ranked #1 practice out of 27 nationwide stores within 6 weeks of operation.
- Generated \$300,000 within 5 months.

MIRACLE EAR (CONSUMER HEARING CONSULTANTS)

2005-2008

Licensed New Hampshire/Massachusetts Hearing Instrument Dispenser

Successfully served and fitted patient needs related to identifying, testing, fitting, selling, repairing, and providing on-going follow-up services to new and existing patients.

- Managed (2) practices in New Hampshire.
- Designed and implemented customer outreach programs to Senior Centers, Assisted Living Facilities, Nursing Homes, Council on Aging, Community Health Fairs and Chamber of Commerce Events.

PC CONNECTION, INC.

2002-2005

Director, Marketing Programs

Supervised a team of (4) cross-functional managers, working with Product Management, Merchandising and Business Operations to identify, develop and implement strategic programs.

- Managed the execution, coordination and tracking of all demand generation programs, direct mail, seminars, conferences, and trade shows.

COMPAQ COMPUTER (FORMERLY DIGITAL EQUIPMENT CORPORATION)

1997-2002

Manager, Business Development Compaq's Life Sciences Industry Solutions

1998-2002

Managed relationships with key partners, application vendors and system integrators to grow solutions across all platforms. Developed demand generation programs. Planned advisory councils, seminars, conferences, trade shows, and partner user group meetings.

- Managed a \$1.5M budget for the Life Sciences Industry Solutions Group.
- Initiated 5 new strategic business partnerships generating over \$1.6M in incremental sales.

Marketing Manager, Mobile Products

1997-1998

Launched a new mobile product line including the activities of market research, product plan development, reporting of sales forecast and client presentations. Planned trade shows and industry events.

- Implemented business and marketing plans to support commercial business and product demand.
- Managed product life cycle: generated demand, balanced supply, developed promotions and pricing.

EDUCATION

Master of Business Administration, Rivier University, Nashua, NH

Bachelor of Science in Business Administration, Plymouth State University, Plymouth, NH

PROFESSIONAL DEVELOPMENT

Assertiveness Training/Dealing with Difficult People/Negotiating Techniques/One Minute Manager
Train-the-Trainer Seminar and Quality Leadership Program
Project Management Certification Course at Manchester Community College

ADDITIONAL ACTIVITIES

Board member for the NH Conference on Aging
Committee Member for the NH Caregivers Conference
Personal Care Attendant/Home Health Aide
Volunteer, Southern NH Rescue Mission (homeless shelter) and the Nashua Humane Society
Substitute teacher, grades K-8
CCD Teacher, grade 4