



Lori A. Shibanette
Commissioner

Joseph E. Ribsam, Jr.
Director

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR CHILDREN, YOUTH & FAMILIES

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-4451 1-800-852-3345 Ext. 4451
Fax: 603-271-4729 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

5A
Mac

November 18, 2021

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Children, Youth and Families, to amend an existing contract with Waypoint to provide case management and service coordination for high-risk families to strengthen family protective factors, keep children safe, and prevent the need for subsequent involvement with the Division for Children, Youth, and Families (DCYF), with no change to the price limitation of \$19,895,531 and no change to the contract completion date of June 30, 2024, effective November 18, 2021, or upon Governor and Council approval, whichever is later.

The original contracts were approved by Governor and Council on November 18, 2020, item #22.

EXPLANATION

The purpose of this request is to continue the Contractor's ability to provide support, case management, and service coordination for high-risk families by modifying the payment terms to allow payment for ongoing operating costs on a cost reimbursement basis. Payment will only be made for incurred operating costs not covered by the daily rate. This amendment will not increase the total price limitation and will allow the Contractor to continue to operate to fidelity while enrollment numbers continue to increase to a stable point that is sustainable by the daily rate.

Approximately 4,000 families will be served from January 1, 2021, to June 30, 2024.

The Contractor provides services to families who were recently assessed by Division for Children, Youth and Families for an allegation of abuse or neglect and were scored as being at high or very high-risk of future Division for Children, Youth and Families involvement as part of their Child Protection Services (CPS) risk assessment tool. Additionally, the Contractors provide services to clients utilizing the Solution-Based Casework and Motivational Interviewing models with a focus on the following priorities:

- Working in partnership with families.
- Focusing on family progress.
- Focusing on programmatic solutions to difficult family experiences.
- Celebrating family progress.

Should the Governor and Executive Council not authorize this request, the Contractor will not have the funding available to sustain services high-risk families to strengthen family protective factors, keep children safe, and prevent the need for subsequent involvement with the Division for Children, Youth, and Families.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 2 of 2

Respectfully submitted,


on behalf of Commissioner Shibinette

Lori A. Shibinette
Commissioner

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Community-Based Voluntary Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Waypoint ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on November 18, 2020, (Item #22), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 17, and Exhibit A, Revisions to Standard Contract Provisions, Subsection 3.3, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

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

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

1. Modify Exhibit C, Payment Terms, by renumbering Sections 7 through 12, and all references thereto, as Sections 8 through 13, and adding the following Section after Section 6, to read:

7. Operating Costs

- 7.1. Payment for costs incurred in excess of payment for the daily rate specified in Subsection 5.1 above and that are necessary for operating services in Exhibit B, Section 2, Statement of Work, Phase 1 Referral and Engagement, Family Stabilization, Service Planning, Statement of Work, shall be on a cost reimbursement basis for actual expenditures, in accordance with the approved line items specified in Exhibit C-1, Budget, and shall not exceed the amount of \$979,675.99.

- 7.2. The Contractor shall submit an invoice in a form satisfactory to the Department by the twenty fifth (25th) working day of the following month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The Contractor shall ensure the invoice is completed, dated and returned to the Department in order to initiate payment.

8. Add Exhibit C-1, Amendment #1, Budget Sheet, which is attached hereto and incorporated by reference herein.

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective November 18, 2021 or upon the date of Governor and Executive Council approval, whichever is later.

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

State of New Hampshire
Department of Health and Human Services

11/17/2021

Date

DocuSigned by:

Joseph E. Ribsam, Jr.

AAE4DEB3C8E438

Name: Joseph E. Ribsam, Jr.

Title: Director

Waypoint

11/10/2021

Date

DocuSigned by:

Borja Alvarez de Toledo

2EB0BA284D9F4B0...

Name: Borja Alvarez de Toledo

Title: President and CEO

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

OFFICE OF THE ATTORNEY GENERAL

11/17/2021

Date

DocuSigned by:
J. Christopher Marshall
Name: J. Christopher Marshall
Title: Assistant Attorney General

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

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit C-1, Amendment 1, Budget Sheet

New Hampshire Department of Health and Human Services

Contractor Name: Waypoint

Project Title: Community Based Voluntary Services

Budget Period: 07/01/21 - 6/30/22

Line Item	Total Program Cost			Contractor Share / Match			Funded by BHHS contract share		
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total
1. Total Salary/Wages	\$ 711,148.00	\$ -	\$ 711,148.00	\$ -	\$ -	\$ -	\$ 711,148.00	\$ -	\$ 711,148.00
2. Employee Benefits	\$ 183,563.58	\$ -	\$ 183,563.58	\$ -	\$ -	\$ -	\$ 183,563.58	\$ -	\$ 183,563.58
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13. Other : G&M	\$ 104,966.41	\$ -	\$ 104,966.41	\$ -	\$ -	\$ -	\$ 104,966.41	\$ -	\$ 104,966.41
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 979,675.99	\$ -	\$ 979,675.99	\$ -	\$ -	\$ -	\$ 979,675.99	\$ -	\$ 979,675.99

Indirect As A Percent of Direct

0.0%

State of New Hampshire

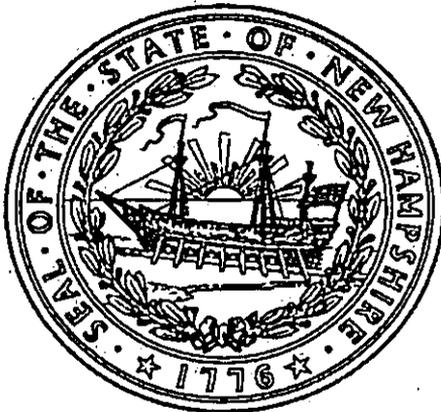
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that WAYPOINT is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 25, 1914. 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: 62585

Certificate Number: 0005361581



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 3rd day of May A.D. 2021.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State

CERTIFICATE OF VOTE

I, KENNETH SHELDON, Board Chair, do hereby certify that:

1. I am a duly elected Officer of WAYPOINT.

2. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of the Agency duly held on 12/4/18:

RESOLVED: That this corporation enters into a contract with the State of New Hampshire, acting through its Department of Health and Human Services.

RESOLVED: That the PRESIDENT AND CEO

is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

BORJA ALVAREZ DE TOLEDO is the duly elected PRESIDENT/CEO of the Agency.

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

October 25, 2021
Date

Kenneth R. Sheldon
(Signature of the Elected Officer)



WAYPOINT

Help Along the Way

Formerly
CHILD AND FAMILY SERVICES

MISSION STATEMENT:

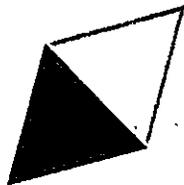
Empowering people of all ages through an array of human services and advocacy



HEADQUARTERS

toll free (800) 640.6486
office (603) 518.4000
fax (603) 668.6260

464 Chestnut Street
PO Box 448
Manchester, NH 03105
waypointnh.org



WAYPOINT

Help Along the Way

WAYPOINT

Consolidated Financial Statements and Supplementary Information
For the Year Ended December 31, 2020

(With Independent Auditors' Report Thereon)

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS:	
Consolidated Statement of Financial Position	4
Consolidated Statement of Activities	5
Consolidated Statement of Functional Expenses	6
Consolidated Statement of Cash Flows	7
Notes to Consolidated Financial Statements	8
SUPPLEMENTARY INFORMATION:	
Consolidated Schedule of Operating Expenses - 2020	29
Consolidated Schedule of Operating Expenses - 2019	30



INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Waypoint

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Waypoint, which comprise the consolidated statement of financial position as of December 31, 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

800.282.2440 | melansoncpas.com



of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Waypoint as of December 31, 2020, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Waypoint's 2019 consolidated financial statements, and we expressed an unmodified opinion on those audited consolidated financial statements in our report dated May 26, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The Consolidated Schedules of Operating Expenses for 2020 and 2019 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

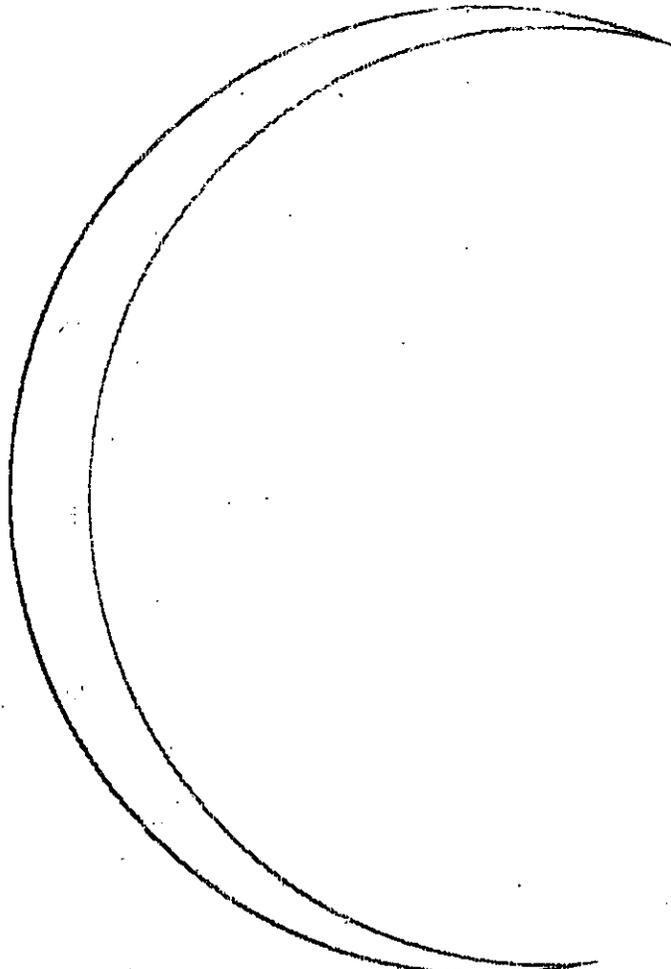
In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2021 on our consideration of Waypoint's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our



testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Waypoint's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Waypoint's internal control over financial reporting and compliance.

Melanson

Merrimack, New Hampshire
April 21, 2021



WAYPOINT

Consolidated Statement of Financial Position

December 31, 2020

(with comparative totals as of December 31, 2019)

	2020		2020 Total	2019 Total
	Without Donor Restrictions	With Donor Restrictions		
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 2,127,044	\$ 626,270	\$ 2,753,314	\$ 107,732
Restricted cash	72,111	-	72,111	69,747
Accounts receivable, net	355,608	-	355,608	582,428
Grants receivable	845,159	-	845,159	678,502
Contributions receivable	-	-	-	79,161
Prepaid expenses	177,418	-	177,418	145,979
Total Current Assets	3,577,340	626,270	4,203,610	1,663,549
Noncurrent Assets:				
Investments	18,602,732	2,729,290	21,332,022	18,887,020
Beneficial interest held in trusts	-	1,987,871	1,987,871	1,837,101
Property and equipment, net	6,437,580	-	6,437,580	6,460,382
Total Noncurrent Assets	25,040,312	4,717,161	29,757,473	27,184,503
TOTAL ASSETS	\$ 28,617,652	\$ 5,343,431	\$ 33,961,083	\$ 28,848,052
LIABILITIES AND NET ASSETS				
Current Liabilities:				
Accounts payable	\$ 238,348	\$ -	\$ 238,348	\$ 139,382
Accrued payroll and related liabilities	621,258	-	621,258	646,070
Other liabilities	64,899	-	64,899	66,628
Bonds payable	160,000	-	160,000	150,000
Refundable advance	2,088,559	-	2,088,559	-
Total Current Liabilities	3,173,064	-	3,173,064	1,002,080
Noncurrent Liabilities:				
Bonds payable, net of current portion	3,755,000	-	3,755,000	3,915,000
Deferred loans - NHHFA	1,250,000	-	1,250,000	1,250,000
Interest rate swap agreements	1,282,753	-	1,282,753	1,072,580
Refundable advance	440,750	-	440,750	-
Total Noncurrent Liabilities	6,728,503	-	6,728,503	6,237,580
Total Liabilities	9,901,567	-	9,901,567	7,239,660
Net Assets:				
Without donor restrictions	18,716,085	-	18,716,085	16,779,112
With donor restrictions	-	5,343,431	5,343,431	4,829,280
Total Net Assets	18,716,085	5,343,431	24,059,516	21,608,392
TOTAL LIABILITIES AND NET ASSETS	\$ 28,617,652	\$ 5,343,431	\$ 33,961,083	\$ 28,848,052

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

WAYPOINT

Consolidated Statement of Activities

For the Year Ended December 31, 2020
(with comparative totals for the year ended December 31, 2019)

	2020		2020 Total	2019 Total
	Without Donor Restrictions	With Donor Restrictions		
SUPPORT AND REVENUE:				
Support:				
Government grants	\$ 8,253,575	\$ -	\$ 8,253,575	\$ 5,502,499
Contributions	534,284	1,272,131	1,806,415	1,296,284
In-kind contributions	48,079	-	48,079	87,864
Income from special events, net	421,706	-	421,706	487,018
Revenue:				
Service fees	4,892,693	-	4,892,693	5,524,270
Other (loss)	30,607	-	30,607	65,971
Net assets released from restriction:				
Program releases	1,184,550	(1,184,550)	-	-
Endowment releases	30,058	(30,058)	-	-
Endowment transfer to support operations	172,162	-	172,162	627,685
Total Support and Revenue	15,567,714	57,523	15,625,237	13,591,591
OPERATING EXPENSES:				
Program services	13,335,147	-	13,335,147	12,086,191
Management and general	1,615,774	-	1,615,774	1,308,438
Fundraising	637,485	-	637,485	517,402
Total Operating Expenses	15,588,406	-	15,588,406	13,912,031
Change in net assets before non-operating items	(20,692)	57,523	36,831	(320,440)
NON-OPERATING ITEMS:				
Investment income (loss)	2,327,782	305,858	2,633,640	3,380,301
Unrealized gain (loss) on interest rate swap	(210,173)	-	(210,173)	(187,054)
Gain on the sale of asset	11,132	-	11,132	-
Change in beneficial interest	-	150,770	150,770	157,510
Interest income	1,086	-	1,086	1,851
Endowment transfer to support operations	(172,162)	-	(172,162)	(627,685)
Total Non-Operating Items	1,957,665	456,628	2,414,293	2,724,923
CHANGE IN NET ASSETS	1,936,973	514,151	2,451,124	2,404,483
NET ASSETS, BEGINNING OF YEAR	16,779,112	4,829,280	21,608,392	19,203,909
NET ASSETS, END OF YEAR	\$ 18,716,085	\$ 5,343,431	\$ 24,059,516	\$ 21,608,392

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

WAYPOINT

Consolidated Statement of Functional Expenses

For the Year Ended December 31, 2020
(with comparative totals for the year ended December 31, 2019)

	2020			2020 Total	2019 Total
	Program Services	Management and General	Fundraising		
Personnel expense:					
Salaries and wages	\$ 7,594,485	\$ 953,404	\$ 387,778	\$ 8,935,667	\$ 8,056,704
Employee benefits	1,076,199	140,540	22,756	1,239,495	994,576
Retirement plan	51,179	35,001	7,131	93,311	-
Payroll related costs	853,429	84,386	31,656	969,471	961,026
Mileage reimbursement	192,609	505	65	193,179	427,124
Contracted services	524,432	113,605	79,701	717,738	655,732
Subtotal personnel expense	<u>10,292,333</u>	<u>1,327,441</u>	<u>529,087</u>	<u>12,148,861</u>	<u>11,095,162</u>
Accounting	-	34,620	-	34,620	31,699
Assistance to individuals	717,571	7,675	-	725,246	716,800
Communications	155,169	14,488	8,829	178,486	152,354
Conferences, conventions, meetings	95,019	33,592	821	129,432	58,038
Depreciation	409,308	53,008	-	462,316	366,851
In-kind contributions	48,079	-	-	48,079	88,014
Insurance	78,300	12,082	2,623	93,005	77,872
Interest	236,318	37,781	2,779	276,878	319,406
Legal	-	14,795	-	14,795	20,671
Membership dues	25,360	2,908	1,660	29,928	27,857
Miscellaneous	51,364	20,620	940	72,924	47,049
Occupancy	609,498	4,217	41,054	654,769	585,687
Printing and publications	75,041	4,808	32,446	112,295	61,853
Rental and equipment maintenance	273,202	28,880	13,887	315,969	120,517
Supplies	241,427	15,420	3,349	260,196	89,429
Travel	27,158	3,439	10	30,607	52,772
Total	<u>\$ 13,335,147</u>	<u>\$ 1,615,774</u>	<u>\$ 637,485</u>	<u>\$ 15,588,406</u>	<u>\$ 13,912,031</u>

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

WAYPOINT

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2020

(with comparative totals for the year ended December 31, 2019)

	<u>2020</u>	<u>2019</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 2,451,124	\$ 2,404,483
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	462,316	366,851
Disposals of fixed assets	13,432	-
Realized (gain) loss on investments	(27,715)	(129,565)
Unrealized (gain) loss on investments	(2,053,523)	(2,805,664)
Change in beneficial interest in trusts	(150,770)	(157,510)
Change in interest rate swap	210,173	187,055
Inclusion of new entity in consolidated financial statements	-	20,085
Changes in operating assets and liabilities:		
Accounts receivable	226,820	(247,678)
Grants receivable	(166,657)	(299,140)
Contributions receivable	79,161	(19,161)
Prepaid expenses	(31,439)	46,765
Accounts payable	98,966	(78,303)
Accrued payroll and related liabilities	(24,812)	81,334
Refundable advance	2,529,309	-
Other liabilities	(1,729)	(671)
Net Cash Provided (Used) By Operating Activities	<u>3,614,656</u>	<u>(631,119)</u>
Cash Flows From Investing Activities:		
Purchases of investments	(562,926)	(511,347)
Proceeds from sale of investments	199,162	699,950
Purchase of fixed assets	(452,946)	(318,582)
Net Cash Used By Investing Activities	<u>(816,710)</u>	<u>(129,979)</u>
Cash Flows From Financing Activities:		
Payment of long-term debt	(150,000)	(140,000)
Net Cash Used By Financing Activities	<u>(150,000)</u>	<u>(140,000)</u>
Net Change in Cash and Cash Equivalents	2,647,946	(901,098)
Cash and Cash Equivalents and Restricted Cash, Beginning	<u>177,479</u>	<u>1,078,577</u>
Cash and Cash Equivalents and Restricted Cash, Ending	<u>\$ 2,825,425</u>	<u>\$ 177,479</u>
SUPPLEMENTAL INFORMATION:		
Interest paid	<u>\$ 276,878</u>	<u>\$ 319,406</u>

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

WAYPOINT

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

1. Organization

Waypoint (the Organization) is a nonprofit organization, founded in 1850, that currently aids more than 20,000 individuals, statewide, through an array of social services.

These services span the life cycle from prenatal to seniors, and can be grouped into the following categories:

Early Childhood – Family Support & Education Services

Over 4,500 parents received education and support to improve parenting, strengthen families, prevent child abuse and neglect, and ensure healthy development of children. Over 500 young children starting life at a disadvantage received critical services to ensure a good beginning and to optimize their chance for life-long success. Some of the programs focused on early childhood include:

Early Support and Services

Early Support and Services provides family-centered support and therapies to infants and toddlers who have developmental disabilities, delays or are at risk of developmental delays. Services work to optimize babies' cognitive, physical, emotional and social development, and chance for success. Services are provided in the child's natural environment (home, day care, playground, etc.).

Home Visiting Services

A number of different prevention programs are offered in the home during those critical early years of a child's life. A spectrum of services includes support to new mothers and those struggling to parent; services for children with chronic health conditions; prenatal services for babies being born at a disadvantage into low-income families; and programs to encourage positive early parent/child relationships and promote optimal early childhood development. Services are provided by nurses, social workers, developmental specialists, occupational therapists, health educators, and home visitors.

Adoption

A licensed child-placing agency, the Organization has been forming families through adoption since 1914. The Organization's adoption professionals provide home studies and adoption services for families looking to adopt and provide counselling and support to birthparents who are considering the adoption option.

Children, Youth, and Family - Intervention and Treatment Programs

The Organization contracts with the State of New Hampshire, the federal government, and insurance companies, to provide a continuum of services for children, adolescents and young adults. Programs are delivered in the home, schools, or community, and include mental health counseling and substance abuse treatment, as well as a complex system of family stabilization and preservation programs, child protection services, and services for at-risk youth. Some of the programs include:

Foster care

The Organization works with the State of New Hampshire in placing children who have been rescued from dangerous home environments, into safe, stable, loving homes. The Organization recruits and supports foster families and works to facilitate permanency for each child.

Home Based Services

The Organization has a number of programs provided in the family home that are designed to help families who are struggling through daily life - where children are at risk. Services work to thwart domestic violence, rebuild families, and to improve family functioning. The Organization empowers families with the skills and resources they need to provide for their children and become self-sufficient.

Runaway and Homeless Youth Services

The Organization is the sole provider of services for runaway and homeless youth in Manchester and the Seacoast. A full spectrum of services features outreach to at-risk youth that includes survival aid on the streets and basic needs fulfillment at the drop-in center, as well as crisis intervention, educational and vocational advocacy, housing, and case management. The Organization also provides behavioral health and substance use counseling where needed. The Organization works with school systems, police, and other agencies in addressing the needs of New Hampshire's homeless youth.

Senior Care and Independent Living

The Organization helps seniors and individuals with chronic illness or disability to live at home safely and with dignity, and to maintain quality of life. Under the title of Home Care, services are delivered by homemakers, companions, personal care service providers, and LNAs. The Organization's caregivers go to client homes to help with everything from cooking and cleaning to personal hygiene, medication reminders, mobility, travel to appointments, paying bills, help with daily tasks, and communication with family members.

Other Programs

Camp Spaulding

Since 1921, Camp Spaulding has helped campers from all types of backgrounds enjoy the benefits of a traditional, resident camp experience.

The New Hampshire Children's Lobby

Established in 1971, the New Hampshire Children's Lobby is the advocacy wing of Child and Family Services. The program's mission is to improve the lives of children and families through legislative, judicial, and public policy initiatives. This combination of advocacy and direct service practice uniquely positions the Organization to serve the best interest of New Hampshire children.

The Children's Place and Parent Education Center

The Children's Place and Parent Education Center (TCP) in Concord, NH provides both educational and social programs and services to strengthen and enrich the lives of families with children, two months through six years old.

2. Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include Waypoint, Child and Family Realty Corporation, and The Children's Place and Parent Education Center, commonly controlled organizations. All inter-organization transactions have been eliminated.

Comparative Financial Information

The accompanying consolidated financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the audited consolidated financial statements for the year ended December 31, 2019, from which the summarized information was derived.

Cash and Cash Equivalents

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

Accounts Receivable

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

Grants Receivable

Grants receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have

been substantially met. Amounts recorded as grants receivable represent cost-reimbursable federal and state contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary.

Contributions Receivable

Unconditional contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the Consolidated Statement of Activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions receivable are written off when deemed uncollectable. Management has determined that no allowance is necessary.

Investments

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

The Organization maintains pooled investment accounts for its restricted endowment. Realized and unrealized gains and losses are allocated to the individual endowments based on the relationship of the market value of each endowment to the total market value of the pooled investment accounts, as adjusted for additions to or deductions from those accounts.

Beneficial Interest Held in Trusts

The Organization is the beneficiary of perpetual charitable trusts. The beneficial interest in trusts is reported at its fair value, which is estimated as the fair value of the underlying trust assets. Distributions of income from trust assets are restricted as to use and are reported as increases in net assets with donor restrictions until expended in accordance with restrictions. The value of the beneficial interest in the trusts is adjusted annually for the change in its estimated fair value. Those changes in value are reported as increases in net assets with donor restrictions. The assets in the trusts will never be distributed to the Organization.

Property and Equipment

Property and equipment additions over \$5,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the

straight-line method over the estimated useful lives of the assets ranging from 5 to 50 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Consolidated Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed. Assets not in service are not depreciated.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in 2020 or 2019.

Interest-Rate Swap

An interest-rate swap is utilized to mitigate interest-rate risk on bonds payable. The related liability is reported at fair value in the Consolidated Statement of Financial Position, and unrealized gains or losses are included in the Consolidated Statement of Activities.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board has designated, from net assets without donor restrictions, net assets for a board-designated endowment.

Net Assets With Donor Restrictions

Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a Board approved spending policy. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

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

Revenues derived from providing program services are recognized as the services are provided. Program services fees paid in advance are deferred to the period to which they relate. All other amounts paid in advance are deferred to the period in which the underlying event or rental takes place. Due to the nature and timing of the performance and/or transfer of services, certain contract liabilities at December 31 of each year are recognized in the following year.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the consolidated financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by Generally Accepted Accounting Principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received in 2020 or 2019.

Advertising Costs

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

Functional Allocation of Expenses

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

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses

require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include clerical, IT, and administration, which are allocated to program and supporting services based primarily on a percentage of personnel costs related to programs and supporting services.

Measure of Operations

The Consolidated Statement of Activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing programs and services and include the Organization's annual endowment transfer to support operations. Non-operating activities are limited to resources outside of those programs and services and are comprised of non-recurring gains and losses on sales and dispositions, investment income, changes in the value of beneficial interests and interest rate swaps.

Income Taxes

Waypoint and the Children's Place and Parent Education Center have been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as organizations described in IRC Section 501(c)(3), qualify for charitable contribution deductions, and have been determined not to be private foundations. Child and Family Realty Corporation is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(25).

Each entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, each is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purpose. In 2020 and 2019, the Organizations were not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Estimates

The preparation of consolidated 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 consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash accounts with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are exposed to various risks such as interest rate,

market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the Consolidated Statement of Financial Position. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Investment Committee believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

Fair Value Measurements and Disclosures

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

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency

of the asset and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

New Accounting Standards to be Adopted in the Future

Contributed Nonfinancial Assets

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; material and supplies, such as food, clothing, or pharmaceuticals; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The amendments in this ASU should be applied on a retrospective basis and will be effective for the Organization for the year ending December 31, 2022. Early adoption is permitted. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements

Leases

In February 2016, the FASB issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the Statement of Financial Position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. This ASU will be effective for the Organization for the year ending December 31, 2022. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Credit Losses

In June 2016, the FASB issued ASU 2016-13, *Measurement of Credit Losses on Financial Instruments*. The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the income statement will reflect the measurement of credit losses for newly-recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This ASU will be effective for the Organization for the year ending December 31, 2023. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Consolidated Statement of Financial Position, are comprised of the following at December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 2,753,314	\$ 107,732
Accounts receivable, net	355,608	582,428
Grants receivable	845,159	678,502
Contributions receivable	-	79,161
Investments	21,332,022	18,887,020
Beneficial interest held in trusts	<u>1,987,871</u>	<u>1,837,101</u>
Total financial assets	27,273,974	22,171,944
Less amounts not available to be used within one year:		
Net assets with donor restrictions	5,343,431	4,829,280
Less:		
Net assets with purpose restrictions to be met in less than a year	(626,270)	(538,689)
Donor-restricted endowment subject to spending policy rate (4.00% in 2020 and 2019) and appropriation	(109,172)	(98,140)
Board-designated endowment	18,611,817	15,894,841
Less:		
Board-designated endowment annual spending policy rate (4.00%)	<u>(552,828)</u>	<u>(563,860)</u>
Total amounts not available to be used within one year	<u>22,666,978</u>	<u>19,523,432</u>
Financial assets available to meet general expenditures over the next year	<u>\$ 4,606,996</u>	<u>\$ 2,648,512</u>

Endowment funds consist of donor-restricted endowments and funds designated by the Board to function as endowments. Income from donor-restricted endowments is restricted for specific purposes. The portion of endowment funds that are perpetual in nature are not available for general expenditure.

Board-designated endowment is subject to an annual spending rate as determined by the Board. Although there is no intention to spend from board-designated endowment (other than amounts appropriated for general expenditure as part of the Board's annual budget approval and appropriation), these amounts could be made available if necessary.

As part of its liquidity management plan, the Organization also has a \$1,500,000 revolving line of credit available to meet cash flow needs.

4. Accounts Receivable

Accounts receivable consist of the following at December 31, 2020 and 2019:

	2020			2019		
	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>	<u>Receivable</u>	<u>Allowance</u>	<u>Net</u>
Fees for service	\$ <u>357,308</u>	<u>(1,700)</u>	<u>355,608</u>	\$ <u>584,728</u>	<u>(2,300)</u>	<u>582,428</u>
Total	\$ <u>357,308</u>	\$ <u>(1,700)</u>	\$ <u>355,608</u>	\$ <u>584,728</u>	\$ <u>(2,300)</u>	\$ <u>582,428</u>

5. Prepaid Expenses

Prepaid expenses at year end relate primarily to prepaid insurance and contracts.

6. Investments

Investments measured at fair value on a recurring basis consist of mutual funds totaling \$21,332,022 and \$18,887,020 at December 31, 2020 and 2019, respectively. During 2020 and 2019, the Organization recognized \$2,269,978 and \$2,935,229, respectively, of net gains and losses on investments. Of those amounts, \$2,269,978 and \$2,935,229 was recognized on investments of equity securities held at December 31, 2020 and 2019, respectively.

Under the terms of the Organization's line of credit agreement (Note 9), the Organization has agreed not to pledge these investments as security on any other debt.

The Organization's policy is to avail itself of a Board-approved percentage of investment income for operations with any remaining interest, dividends, or appreciation reinvested. The spending policy approved by the Board of Trustees was 4.00% of the average fair market value of all investments over the previous twelve quarters for 2020 and 2019.

As discussed in Note 2 to these consolidated financial statements, the Organization is required to report its fair value measurements in one of three levels, which are based on the ability to observe in the marketplace the inputs to the Organization's valuation techniques. Level 1, the most observable level of inputs, is for investments measured at quoted prices in active markets for identical investments. Level 2 is for investments measured using inputs such as quoted prices for similar assets, quoted prices for the identical asset in inactive markets, and for investments measured at net asset value that can be redeemed in the near term. Level 3 is for investments measured using inputs that are unobservable, and is used in situations for which there is little, if any, market activity for the investment.

The Organization uses the following ways to determine the fair value of its investments:

Mutual funds: Determined by the published value per unit at the end of the last trading day of the year, which is the basis for transactions at that date.

7. Beneficial Interest Held in Trusts

The Organization is the sole beneficiary of three funds that are administered by the New Hampshire Charitable Foundation (NHCF). Income from the funds is to provide assistance to children attending Camp Spaulding and for capital improvements to the camp. The fund resolution provides that distributions from the funds can be made at the discretion of the NHCF Board of Directors.

At December 31, 2020 and 2019, the fair market value of the funds, which approximates the present value of future benefits expected to be received, was \$965,181 and \$858,994, respectively.

In addition, the Organization has a split-interest in three charitable remainder trusts. The assets are held in trust by banks as permanent trustees of the trusts. The fair value of these beneficial interests is determined by applying the Organization's percentage interest to the fair value of the trust assets as reported by the trustee.

<u>Trust</u>	<u>Percentage Interest</u>	<u>2020</u>	<u>2019</u>
Greenleaf	100%	\$ 395,121	\$ 384,004
Spaulding	100%	350,378	332,956
Cogswell	50%	<u>277,191</u>	<u>261,147</u>
Total		<u>\$ 1,022,690</u>	<u>\$ 978,107</u>

Beneficial interest held in trusts is reported at fair value, which is estimated as the present value of expected future cash inflows on a recurring basis. As discussed in Note 2, the valuation technique used by the Organization is a Level 3 measure because there are no observable market transactions.

8. Property and Equipment

Property and equipment is comprised of the following at December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Land and land improvements	\$ 1,114,949	\$ 1,114,949
Buildings and improvements	9,003,702	8,862,063
Furniture, fixtures, and equipment	908,672	843,251
Vehicles	86,019	107,581
Software	503,924	377,333
Construction in progress	<u>-</u>	<u>5,415</u>
Subtotal	11,617,266	11,310,592
Less accumulated depreciation	<u>(5,179,686)</u>	<u>(4,850,210)</u>
Total	<u>\$ 6,437,580</u>	<u>\$ 6,460,382</u>

9. Line of Credit

The Organization has a \$1,500,000 revolving line of credit agreement with a bank. The line of credit expired on June 30, 2020 and is payable on demand. The line is secured by a first lien on accounts receivable, double negative pledge on all investments of the borrower, and carries a variable rate of interest at the Wall Street Journal prime rate (3.25% at December 31, 2020), adjusted daily. At December 31, 2020 and 2019, the balance on this line of credit was \$0 and \$529, respectively.

10. Bonds Payable

During 2007, the New Hampshire Health and Education Facilities Authority (the "Authority") sold \$5,540,000 of its Revenue Bonds, Child and Family Services Issue, Series 2007, and loaned the proceeds of the bonds to the Organization to refund its Series 1999 Series Bonds and to finance certain improvements to the Organization's facilities. The Series 2007 Bonds were issued with a variable interest rate determined on a weekly basis. Prior to issuing the Bonds, the Organization entered into an interest rate swap agreement (the "Swap Agreement") with Citizens Bank of NH (the "Counterparty") for the life of the bond issue to hedge the interest rate risk associated with the Series 2007 Bonds. The interest rate swap agreement requires the Organization to pay the Counterparty a fixed rate of 3.915%; in exchange, the Counterparty will pay the Organization a variable rate on the notional amount based on the 67% of one month LIBOR. Counterparty payments to the Organization were intended to offset Organization payments of variable rate interest to bond holders. Counterparty credit worthiness and market variability can impact the variable rates received and paid by the Organization, with the potential of increasing Organization interest payments. As

a result, the cost of the interest rate swap for 2020 and 2019 is added to interest expense in the Consolidated Statement of Functional Expenses. The bonds mature in 2038 and can be repaid at any time.

The Organization is required to include the fair value of the swap in the Consolidated Statement of Financial Position, and annual changes, if any, in the fair value of the swap in the Consolidated Statement of Activities. For example, during the bond's 30-year holding period, the annually calculated value of the swap will be reported as an asset if interest rates increase above those in effect on the date of the swap was entered into (and as an unrealized gain in the Consolidated Statement of Activities), which will generally be indicative that the net fixed rate the Organization is paying on the swap is below market expectations of rates during the remaining term of the swap. The swap will be reported as a liability (and as an unrealized loss in the Consolidated Statement of Activities) if interest rates decrease below those in effect on the date the swap was entered into, which will generally be indicative that the net fixed rate the Organization is paying on the swap is above market expectations of rates during the remaining term of the swap. The annual accounting adjustments of value changes in the swap transaction are non-cash recognition requirements, the net effect of which will be zero at the end of the bond's 30-year term. At December 31, 2020 and 2019, the Organization recorded the swap liability position of \$1,282,753 and \$1,072,580, respectively. During 2009, there occurred a downgrading of the credit rating of the Counterparty to the letter of credit reimbursement agreement, which triggered a mandatory tender of the Series 2007 Bonds in whole and a temporary conversion of one-hundred percent of the principal amount to a bank purchase mode under the terms of said letter of credit reimbursement agreement. Since it became evident that the credit markets would not soon return to normalcy, the Organization elected to convert the Series 2007 Bonds from a weekly rate mode to a bank purchase mode. This new bank purchase mode created a rate period in which the Series 2007 Bonds bear interest at the tax adjusted bank purchase rate of 68% of the sum of the adjusted period LIBOR (30 day) rate and 325 basis points. The bank purchase mode commenced on July 31, 2009 and expired on July 31, 2014; however, the expiration date was extended by the Counterparty and the Organization had the option to convert back to the weekly rate mode. The Series 2007 Bond documents require the Organization to comply with certain financial covenants. As of December 31, 2020, the Organization was in compliance with these covenants.

The following is a summary of future payments on the previously mentioned bonds payable:

<u>Year</u>	<u>Amount</u>
2021	\$ 160,000
2022	165,000
2023	175,000
2024	180,000
2025	195,000
Thereafter	<u>3,040,000</u>
Total	<u>\$ 3,915,000</u>

11. Deferred Loans - NHHFA

Note payable to the New Hampshire Housing and Finance Authority dated June 7, 2005. The face amount of the note is \$550,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Dover, New Hampshire.

Note payable to the New Hampshire Housing and Finance Authority dated May 22, 2007. The face amount of the note is \$700,000, does not require the payment of interest, and is due in 30 years. The note is secured by real estate located in Manchester, New Hampshire.

12. Refundable Advance

Refundable advances totaling \$2,529,309 at December 31, 2020 are included primarily of start-up funds and flex funds received in advance from the New Hampshire Department of Health and Human Services for community-based voluntary services. Revenues will be recognized as services are performed.

13. Endowment Funds

The Organization's endowment consists of various individual funds established for a variety of purposes. Endowment includes both donor-restricted funds and funds designated by the Board of Trustees to function as endowments. As required by Generally Accepted Accounting Principles, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Board-designated Endowment

As of December 31, 2020, the Board of Trustees had designated \$18,611,817 of net assets without donor restrictions as a general endowment fund to support the mission of the Organization.

Donor-designated Endowments

The Board of Trustees of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date for donor-restricted perpetual endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as perpetually restricted net assets (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. The remaining portion of the donor-restricted endowment fund that is not classified as perpetually restricted is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

Funds with Deficiencies

The Organization considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Organization complies with UPMIFA and has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The Organization had no underwater endowment funds at December 31, 2020 or 2019.

Investment Policy

The Organization has adopted an investment and spending policy to ensure a total return (income plus capital change) necessary to preserve and enhance the principal of the fund and, at the same time, provide a dependable source of support for current operations and programs. The withdrawal from the fund in support of current operations is expected to remain a constant percentage of the total fund, adjusted for new gifts to the fund.

In recognition of the prudence required of fiduciaries, reasonable diversification is sought where possible. Experience has shown financial markets and inflation rates are cyclical and, therefore, control of volatility will be achieved through investment styles. Asset allocation parameters have been developed for various funds within the structure, based on investment objectives, liquidity needs, and time horizon for intended use.

Measurement of investment performance against policy objectives will be computed on a total return basis, net of management fees and transaction costs. Total return is defined as dividend or interest income plus realized and unrealized capital appreciation or depreciation at fair market value.

Spending Policy

The Organization's spending policy rate in 2020 and 2019 was 4.00%, of the average total endowment value over the trailing 12 quarters with a 1% contingency margin. This includes interest and dividends paid out to the Organization.

The net asset composition of endowment net assets as of December 31, 2020 and changes in endowment net assets for the year ended December 31, 2020 are as follows:

	Without Donor Restrictions	With Donor Restrictions			Total	Total Net Endowment Assets
		Purpose Restricted	Cumulative Appreciation	Perpetually Restricted		
Endowment net assets, beginning of year	\$ 15,894,841	\$ 538,689	\$ 774,084	\$ 1,679,406	\$ 2,992,179	\$ 18,887,020
Contributions	19,609	-	-	-	-	19,609
Appropriations from endowment	(169,104)	-	(30,058)	-	(30,058)	(199,162)
Temporary appropriation for purpose-restricted net assets	538,689	(538,689)	-	-	(538,689)	-
Investment income, net	<u>2,327,782</u>	<u>-</u>	<u>306,663</u>	<u>(805)</u>	<u>305,858</u>	<u>2,633,640</u>
Endowment net assets, end of year	\$ <u>18,611,817</u>	\$ <u>-</u>	\$ <u>1,050,689</u>	\$ <u>1,678,601</u>	\$ <u>2,729,290</u>	\$ <u>21,341,107</u>

The net asset composition of endowment net assets as of December 31, 2019 and changes in endowment net assets for the year ended December 31, 2019 are as follows:

	Without Donor Restrictions	With Donor Restrictions			Total	Total Net Endowment Assets
		Purpose Restricted	Cumulative Appreciation	Perpetually Restricted		
Endowment net assets, beginning of year	\$ 14,007,444	\$ -	\$ 453,544	\$ 1,679,406	\$ 2,132,950	\$ 16,140,394
Contributions	66,325	-	-	-	-	66,325
Appropriations from endowment	(625,249)	-	(74,751)	-	(74,751)	(700,000)
Temporary appropriation for purpose-restricted net assets	(538,689)	538,689	-	-	538,689	-
Investment income, net	<u>2,985,010</u>	<u>-</u>	<u>395,291</u>	<u>-</u>	<u>395,291</u>	<u>3,380,301</u>
Endowment net assets, end of year	\$ <u>15,894,841</u>	\$ <u>538,689</u>	\$ <u>774,084</u>	\$ <u>1,679,406</u>	\$ <u>2,992,179</u>	\$ <u>18,887,020</u>

14. Net Assets

Net assets without donor restriction are comprised of the following at December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Undesignated net assets	\$ 104,268	\$ 884,271
Board designated endowment	<u>18,611,817</u>	<u>15,894,841</u>
Total	<u>\$ 18,716,085</u>	<u>\$ 16,779,112</u>

Net assets with donor restrictions are comprised of the following at December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Subject to expenditure for specified purpose:		
Camp	\$ 67,747	\$ 71,265
Child abuse prevention	67,750	98,265
Family counseling	-	9,398
Family resource center	148,763	34,569
Homecare	93,616	111,587
Human trafficking	-	10,000
IT and other projects	88,552	108,522
Teen and youth	99,787	95,083
The Children's Place	<u>60,055</u>	<u>-</u>
	626,270	538,689
Endowment:		
Accumulated earnings restricted by donors for:		
General operations	219,094	176,893
Camp operations	307,937	198,902
Other purposes	<u>523,658</u>	<u>398,289</u>
	1,050,689	774,084
Original gift restricted by donors for:		
General operations	133,407	133,407
Camp operations	548,183	548,988
Other purposes	<u>997,011</u>	<u>997,011</u>
	<u>1,678,601</u>	<u>1,679,406</u>
Total restricted endowment	2,729,290	2,453,490
Not subject to spending policy or appropriation:		
Beneficial interest in trusts	<u>1,987,871</u>	<u>1,837,101</u>
Total	<u>\$ 5,343,431</u>	<u>\$ 4,829,280</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the year ended December 31, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Satisfaction of purpose restrictions:		
Camp	\$ -	\$ 119,417
Child abuse prevention	123,125	150,071
Family counseling	16,954	41,834
Family resource center	30,691	2,211
Homecare	391,706	295,499
Human trafficking	35,000	50,000
IT and other projects	308,910	312,866
Teen and youth	218,467	222,349
The Children's Place	<u>59,697</u>	<u>-</u>
	<u>1,184,550</u>	<u>1,194,247</u>
Restricted-purpose spending-rate distributions and appropriations:		
General operations	-	11,268
Camp operations	-	27,789
Other purposes	<u>30,058</u>	<u>35,694</u>
	<u>30,058</u>	<u>74,751</u>
Total	<u>\$ 1,214,608</u>	<u>\$ 1,268,998</u>

15. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

16. Paycheck Protection Program (PPP)

In April 2020, the Organization received proceeds in the amount of \$1,741,500 under the Small Business Administration (SBA) Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), which was enacted March 27, 2020, provides for loans to qualifying organizations for amounts up to 2.5 times the average monthly payroll expenses. The loan and accrued interest may be forgiven after eight or twenty-four weeks providing

the Organization uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains certain payroll levels. The amount of loan forgiveness will be reduced if the Organization terminates employees or reduces salaries during the eight or twenty-four week period. Any unforgiven portion of the PPP loan is payable over two or five years at an interest rate of 1%, with deferral of payments for the first ten months. The Organization used the proceeds for purposes consistent with the PPP requirements. As of December 31, 2020, the Organization has recognized the entire amount of the PPP funds as contribution income and subsequent to year end the entire amount was forgiven.

17. Assistance to Individuals

Assistance to individuals is comprised of the following for the years ended December 31, 2020 and 2019 (rounded to the nearest thousand):

	<u>2020</u>	<u>2019</u>
Payment to parents of foster children	\$ 173	\$ 302
Housing assistance to youth at risk of homelessness	376	144
Gift cards provided to families during holiday season	50	59
Food for at risk youth	13	25
Other assistance such as medical, childcare, transportation, and family activities	<u>113</u>	<u>186</u>
Total	<u>\$ 725</u>	<u>\$ 716</u>

18. Defined Contribution Plan

The Organization maintains a 403(b) Thrift Plan (the Plan). The Plan is a defined contribution plan that all eligible employees may immediately make elective participant contributions to upon hire. A pretax voluntary contribution is permitted by employees up to limits imposed by the Internal Revenue Code and other limitations specified in the Plan. Contributions made to the plan by the Organization for the years ended December 31, 2020 and 2019 totaled \$93,311 and \$0, respectively.

19. Operating Leases

The Organization leases office space under the terms of non-cancellable lease agreements. The Organization also rents additional facilities on a month to month basis. Rent expense under these agreements totaled \$199,910 and \$182,763 for the years ended December 31, 2020 and 2019, respectively.

20. Related Party Transactions

The Organization procures a portion of their legal services from a local law firm that employs an attorney who also serves on the Organization's Board of Directors. The attorney board member does not personally perform the legal services. For the years ended December 31, 2020 and 2019, the total legal expense from related parties was \$4,505 and \$15,680, respectively.

21. Commitments and Contingencies

COVID-19

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. The disruption is expected to be temporary, but there is considerable uncertainty around the duration and scope. The extent of the impact of COVID-19 on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on the individuals served, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Organization's financial condition or results of operations is uncertain.

22. Concentration of Risk

The majority of the Organization's grants are received from agencies of the State of New Hampshire. As such, the Organization's ability to generate resources via grants is dependent upon the economic health of that area and of the State of New Hampshire. An economic downturn could cause a decrease in grants that coincides with an increase in demand for the Organization's services.

23. Subsequent Events

Subsequent events have been evaluated through April 21, 2021, the date the consolidated financial statements were available to be issued.

WAYPOINT

Consolidated Schedule of Operating Expenses
For the Year Ended December 31, 2020

	Family Counseling	Teen and Youth	Child Care Services	Child Abuse Treatment & Family Strengthening	Child Abuse Prevention	Early Intervention	Homecare	Adoptions and Pregnancy Counseling	Child Advocacy	Summer Camp	Total Program	Management and General	Fundraising	2020 Total
Salaries and wages	\$ 225,559	\$ 877,712	\$ 98,942	\$ 1,781,210	\$ 2,030,560	\$ 384,448	\$ 1,972,400	\$ 89,840	\$ 133,705	\$ 109	\$ 7,594,485	\$ 953,404	\$ 387,778	\$ 8,935,667
Employee benefits	22,577	167,089	1,417	261,949	335,582	39,558	234,327	10,559	3,113	28	1,076,199	140,540	22,756	1,239,495
Retirement plan	1,313	8,268	-	12,833	17,170	3,179	5,270	826	2,320	-	51,179	35,001	7,131	93,311
Payroll related costs	29,057	96,050	7,011	202,468	231,330	45,300	222,488	8,704	11,014	7	853,429	84,386	31,656	969,471
Mileage reimbursement	1,243	26,162	19	84,697	26,123	7,486	46,544	266	69	-	192,609	505	65	193,179
Contracted services	4,767	54,403	26,422	73,707	269,598	55,957	25,255	11,230	3,078	15	524,432	113,605	79,701	717,738
Accounting	-	-	-	-	-	-	-	-	-	-	-	34,620	-	34,620
Assistance to individuals	309	314,895	307	199,643	179,327	9,209	2,152	11,112	617	-	717,571	7,675	-	725,246
Communications	2,712	33,035	3,849	40,739	45,386	5,358	19,809	2,088	2,116	77	155,169	14,488	8,829	178,486
Conferences, conventions, meetings	3,171	12,323	2,765	19,038	32,639	8,557	13,770	1,099	1,639	18	95,019	33,592	821	129,432
Depreciation	634	112,946	56,706	59,473	60,322	19,196	19,119	7,924	3,386	69,602	409,308	53,008	-	462,316
In-kind contributions	-	31,458	-	-	16,621	-	-	-	-	-	48,079	-	-	48,079
Insurance	1,925	11,834	-	26,461	22,544	4,379	9,367	881	903	6	78,300	12,082	2,623	93,005
Interest	1,865	34,373	1,593	65,002	68,960	40,624	14,662	5,685	3,554	-	236,318	37,781	2,779	276,878
Legal	-	-	-	-	-	-	-	-	-	-	-	14,795	-	14,795
Membership dues	694	1,647	115	4,147	10,062	948	7,295	202	248	2	25,360	2,908	1,660	29,928
Miscellaneous	4,343	18,544	1,627	5,939	9,748	1,061	9,776	-	318	8	51,364	20,620	940	72,924
Occupancy	17,806	168,986	21,080	169,277	120,447	20,386	70,817	7,358	10,279	3,062	609,498	4,217	41,054	654,769
Printing and publications	256	4,493	1,101	5,297	56,028	2,797	3,340	1,551	176	2	75,041	4,808	32,446	112,295
Rental and equipment maintenance	1,181	27,534	27,119	49,443	120,582	32,374	8,425	4,339	2,204	1	273,202	28,880	13,887	315,969
Supplies	5,050	52,001	8,896	41,149	108,064	6,302	17,261	1,542	907	255	241,427	15,420	3,349	260,196
Travel	262	15,262	160	3,541	4,775	519	2,389	113	136	1	27,158	3,439	10	30,607
Total	\$ 324,724	\$ 2,069,015	\$ 259,129	\$ 3,106,013	\$ 3,765,868	\$ 687,638	\$ 2,704,466	\$ 165,319	\$ 179,782	\$ 73,193	\$ 13,335,147	\$ 1,615,774	\$ 637,485	\$ 15,588,406

See Independent Auditors' Report.

WAYPOINT

Consolidated Schedule of Operating Expenses
For the Year Ended December 31, 2019

	Family Counseling	Teen and Youth	Child Abuse Treatment & Family Strengthening	Child Abuse Prevention	Early Intervention	Homecare	Adoptions and Pregnancy Counseling	Child Advocacy	Summer Camp	Total Program	Management and General	Fundraising	2019 Total
Salaries and wages	\$ 392,683	\$ 811,578	\$ 1,797,236	\$ 1,565,113	\$ 359,348	\$ 1,758,488	\$ 88,632	\$ 121,616	\$ 7,144	\$ 6,901,838	\$ 814,197	\$ 340,669	\$ 8,056,704
Employee benefits	36,382	123,479	255,330	224,471	31,739	198,672	11,097	3,730	1,221	886,121	84,083	24,372	994,576
Payroll related costs	55,625	95,590	231,536	195,954	42,973	220,779	9,016	9,631	629	861,733	72,205	27,088	961,026
Mileage reimbursement	4,517	37,961	230,948	66,254	21,254	63,078	1,726	203	53	425,994	931	199	427,124
Contracted services	10,066	53,084	86,374	138,533	25,490	26,769	6,713	5,386	174,591	527,006	74,153	\$4,573	655,732
Accounting	-	-	-	-	-	-	-	-	-	-	31,699	-	31,699
Assistance to individuals	57	231,226	355,852	115,078	8	-	7,614	-	6,965	716,800	-	-	716,800
Communications	4,283	37,260	37,355	35,008	5,136	16,498	1,949	1,313	453	139,255	8,358	4,741	152,354
Conferences, conventions, meetings	1,480	5,540	4,918	8,887	868	9,187	350	16,987	272	48,489	5,949	3,600	58,038
Depreciation	8,408	130,051	49,246	44,442	8,408	8,408	4,804	2,402	70,762	326,931	39,920	-	366,851
In-kind contributions	-	45,647	42,367	-	-	-	-	-	-	88,014	-	-	88,014
Insurance	4,078	11,053	21,357	17,108	3,377	7,044	703	760	210	65,690	9,585	2,597	77,872
Interest	13,973	39,926	81,848	73,863	13,974	13,974	7,985	3,993	1,996	251,532	67,874	-	319,406
Legal	(7,826)	-	-	-	-	7,826	-	-	-	-	20,671	-	20,671
Membership dues	5,699	1,530	2,425	8,235	385	3,466	170	767	112	22,789	1,916	3,152	27,857
Miscellaneous	(28,712)	3,212	3,536	8,736	2,618	33,253	6,686	234	658	30,221	14,869	1,959	47,049
Occupancy	58,958	191,947	163,147	101,733	11,823	6,880	3,105	3,915	1,628	543,136	29,481	13,070	585,687
Printing and publications	1,565	4,042	3,924	10,568	1,356	5,734	1,020	951	158	29,318	2,803	29,732	61,853
Rental and equipment maintenance	(692)	14,221	28,684	26,300	4,936	11,373	2,754	1,414	756	89,746	24,229	6,542	120,517
Supplies	10,530	32,348	19,132	13,321	1,185	3,297	502	574	75	80,964	3,366	5,099	89,429
Travel	3,779	22,015	8,192	14,803	851	-	112	438	424	50,614	2,149	9	52,772
Total	\$ 574,853	\$ 1,891,710	\$ 3,423,407	\$ 2,668,407	\$ 535,729	\$ 2,394,726	\$ 154,938	\$ 174,314	\$ 268,107	\$ 12,086,191	\$ 1,308,438	\$ 517,402	\$ 13,912,031

See Independent Auditors' Report.

Waypoint Trustees 2021

Melissa Biron

Nina Chang

William Conrad

Tiffany Diamond, *Vice Chair*

Jane E. Gile

John Greene

Sudi Lett

Marc Lubelczyk

Marilyn T. Mahoney

Holly P. Mintz

Zach Palmer

Lyndsee D. Paskalis, *Secretary*

Shaylen E. Roberts

Mark C. Rouvalis

Jeffrey P. Seifert, *Treasurer*

Ken R. Sheldon, *Chair*

Jennifer Stebbins

Kerrie M. Landry, MBA-HCA

Objective

Utilize my education and experience to further develop my career as a CFO/ VP of Finance in a progressive growth and fast paced organization.

Experience

Sept 2021 – Current Waypoint Manchester, NH
Chief Financial Officer

Sept 2014 – Sept 2021 Cornerstone VNA Rochester, NH
Vice President of Finance

Reporting to President/CEO, key member of Executive Leadership team. Strategic role to optimize revenue cycle, reduce expenses, and oversee Backoffice team of 8. Budgeted revenue stream of over \$15m direct responsibility was for accounting, finance, forecasting, strategic planning for the financial performance of all aspects of fiscal management investor relationships and negotiations with varying vendors. Compliance with Medicare and Medicaid along with regulatory and accrediting standards in the financial areas of the Agency.

Key Areas of Focus:

- Provides leadership in the development of short and long-term strategic financial objectives.
- Ensure credibility of finance staff by providing timely and accurate analysis of budgets, financial trends, and forecasts.
- Take hands-on leadership role for implementing and maintaining evaluation of financial statements.
- Directs and oversees all aspects of the finance and accounting functions of the organization.
- Evaluates and advises on the impact of long-range planning, introduction of new programs/ strategies, and regulatory action.
- Establishes and maintains strong relationships with senior executives to identify their needs and seek full range of business solutions.
- Provides executive management with advice on the financial implications of business activities.
- Provides recommendations to strategically enhance financial performance and business opportunities.
- Establishes and oversees policies and procedures for internal audit. Monitor and/or conduct internal audits and assess Corporate Compliance Standards as it relates to accounting and financial compilation.
- Monitor's investment activities.
- Monitors the administration of established procedures pertaining to accounting, auditing, the budget, the preparation and payment of payrolls and accounts receivable.
- Ensures effective internal controls are in place and functional and ensures compliance with GAAP and applicable federal, state and local regulatory laws and rules for financial and tax reporting.
- Develop knowledge of regulations, accounting guidelines, and other technical areas related to the accounting, financial compilation, cost report, and audit processes through seminars, publications and associations with peers in the industry.
- Understanding of the financial and accounting needs and requirements of home health care, hospice, palliative care, and personal care.
- Strong problem solving, creativity, and the ability to exercise sound judgment and make decisions based on accurate and timely analyses.
- High level of integrity and dependability with a strong sense of urgency and results orientated.
- Represent the agency, management team, and the Board of Directors/Governing Body in a positive, professional, trustworthy, and forthcoming manner.
- Adheres to and upholds all regulations and recommendations of the Department of Health, Department of Public Welfare, Centers for Medicare and Medicaid Services, and any other applicable governing entities.
- Provides leadership to the directors and managers in improving efficiency and effectiveness of the budget and institutes guidelines, methodologies, financial policies and regulations to include directing financial activities, cost reporting, contracts, procurement, budget monitoring and planning.
- Ensures budget priorities are met without compromising standards of sound fiscal management.
- Monitors compliance with policies relating to receipt of revenue, disbursement of funds, and safeguarding of assets for the Agency.
- Proactive in monitoring and assessing the delivery of healthcare service programs by maintaining a fiscally sound operation which continues to respond to the needs of both patients and the community at large; and
- Coordinates the operation of all financial functions ensuring the Agency's adherence to the practice of sound business methodologies, financial accountability, and adherence to the laws and regulations of state and federal government.
- Oversees the preparation of financial statements and cost report. Creates detailed reports and presents the Agency's annual budget and justifies to executive management and BOD the basis for financial decisions.
- Works closely with outside auditors.

Proprietor

May 2009 – June 2013

SchacferRolls Inc.

Farmington, NH

Controller

German Based manufacturing start-up for North America. Responsibilities primarily reporting financial position to board on monthly basis. Making key decisions based on cash flow, capital improvements, job-cost and product-based margins. Consistently working with German counterparts for financial presentation by department, product line and debt management. Current projects include analysis of mechanical product line for continued growth and increased market share. Also developing key processes and procedures for ISO certification and new ERP system implementation. Daily job functions in-line with 5m manufacturing facility (tax, HR, audit, inventory, currency and inventory valuation, fixed assets, budgeting, outside audit coordination and much more). Revenue = \$5-10m

October 2005 – May 2009

AccuRite Accounting & Consulting

Rochester, NH

Proprietor

Contract based consulting services for audit, tax, management and financial services including Accounting; full charge bookkeeping; tax preparation; payroll; business startup; HR services, ERP system conversions, employee moral & legal issues and marketing plans. Clients included RE agents, manufacturing & construction companies, nonprofit networking groups & property managers

October 2007 – June 2008

Sig Sauer, Inc.

Exeter, NH

Accounting Manager

Reporting directly to the CFO, to maintain accurate financial records of the company. Recording of all financial transactions directly or through direction of staff, complying with FASB and GAAP standards, including Sarbanes Oxley. Develop and follow a strict closing schedule. Preparation of accurate and timely financial reports including P&L and BS, assisting the CFO with reporting to the Board of Directors. Work with external auditors for annual audit. Consistently working with outside firm in preparation of Federal, State and Sales & Use Tax Returns. Monthly analysis of each department budget versus actual expenses, review with department heads. 100m company

March 2000-October 2005

Urban Tree Service

Rochester, NH

Business Manager/Controller

Responsible for running all aspects of business relating to management, IT, including strategic planning, finance, accounting, HR, and marketing. Was able to increase the business revenue from \$500 K to \$2.5 Million. Participate regularly in industry management conferences and asked to be a guest speaker talking about "taking your company to the next level". Participate regularly in networking communities. Developed and wrote the current policy manual and safety handbook.

1998-2000

Brookstone Builders, Inc.

Manchester, NH

Accountant

Responsible for all aspects of accounting and financial management in Construction Industry. AIA & Percent of Completion billing

1988-1998

T. C. Edwards & Co., P.C.

Woburn, MA

Controller / Auditor

Certified Public Accounting firm. Responsibilities require overseeing accounting department while developing and maintaining reliable budgets, reviewing all financial reports, and reporting directly to the President. To direct and record all financial commitments. Also responsible for the development and administration of all internal controls for the company. Assisted in the interim and year-end audits of banks and credit unions, including bookkeeping for write-up clients.

Education

MBA in Health Care Administration – Southern New Hampshire University
BS in Economics Finance (Accounting) – New Hampshire College
NH Real Estate License-let expire

Member of IMA (Institute of Management Accountants)
Executive Board Member of Rochester Chamber of Commerce
Board Member for City of Rochester Riverwalk

Software

Fully skilled in all Microsoft Office products
EMR system – Homecare Homebase, HRIS system – iSolved, Timberline, Oracle, JD Edwards, QuickBooks Pro, SAGE, Peachtree, MAS 90, AccPac; Pencil Pushers, CCH, ADP, Paychex, Interpay

Borja Alvarez de Toledo, M.Ed.



Professional Profile

- A seasoned leader with more than 18 years of senior level non-profit management experience.
- Strong business acumen with emphasis on developing processes to ensure the alignment of strategy, operations, and outcomes with a strength based approach to leadership development.
- Collaborative leader using systemic and strategic framework in program development, supervision and conflict resolution.

Professional Experience

Waypoint, formerly Child and Family Services of New Hampshire
Manchester, NH

December 2013- Present

~ President and CEO

- Responsible for program planning and development, insuring that Waypoint meets the community needs.
- Advance the public profile of Waypoint by developing innovative approaches and building productive relationships with government, regional and national constituencies.
- Acts as advisor to the Board of Directors and maintains relationships with the regional Boards
- Responsible for all aspects of financial planning, sustainability and oversight of Waypoint's assets
- Work with Development staff and Board of Directors to design and implement all fundraising activities, including cultivation and solicitation of key individuals, foundations and corporations

Riverside Community Care
Dedham, MA

2009- 2013

~ Division Director, Child and Family Services

- Responsible for strategic vision, planning and implementation of the programmatic, operational and financial sustainability of a \$17M division with more than 300 employees.
- In partnership with The Guidance Center, Inc.'s board of directors, played leadership role in successfully merging with Riverside Community Care, through a process that involved strategic planning, analysis and selection of a viable partner.
- Provide supervision to managers using a strength based approach and a collaborative coaching model to leadership development.

The Guidance Center, Inc.
Cambridge, MA

1998 - 2009

~ Chief Operating Officer

2007 - 2009

- Hired initially as Director of an intensive home-based family program and through successive promotions became responsible for all operations in the organization.
- Responsible for supervision of Division Directors, strategic planning and development of new initiatives.
- Developed strategic relationships with state and local funders, and partnered with community agencies to support the healthy growth of children and families.

Private Practice in Psychotherapy and Clinical Consultation
Madrid, Spain

1992 - 1998

Universidad Pontificia de Comillas
Madrid, Spain

1991 - 1998

- ~*Adjunct Faculty*
- Taught graduate level courses in Family and Couples Therapy program
- Practicum program supervisor: Supervised first year Master's Degree students through live supervision in the treatment of multi-problem families.

Centro Médico-Psicopedagógico
Madrid, Spain

1994 - 1997

- ~*Clinical Coordinator/Director of Training.*
- Member of a multi-disciplinary team that provided assessment and treatment to families victims of terrorism and had developed Post Traumatic Stress Disorder.

ITAD (Institute for Alcohol and Drug Treatment),
Madrid, Spain

1991- 1994

- ~ *Senior Drug and Alcohol Counselor, Drug and Alcohol Program*
- Provided evaluation and treatment for chemically dependent adults and their families.
- ~ *Senior Family Therapist, Couples and Family Therapy Program*
- Worked as a family therapist in the evaluation and treatment of adolescents and families.

Charles River Health Management
Boston, MA

1989 - 1991

- ~ *Senior Family Therapist, Home Based Family Treatment Program.*

Education

Graduate Certificate of Business
University of Massachusetts, Lowell, 2000.
Master's Degree In Education
Counseling Psychology Program. Boston University, 1989.
B.A. In Clinical Psychology
Universidad Pontificia de Comillas, Madrid, Spain. 1988

Publications

- 2009 Ayers, S & Alvarez de Toledo, B. Community Based Mental Health with Children and Families. In A. R. Roberts (Ed.), *Social Worker's Desk Reference* (2nd ed.), New York: Oxford University Press, 2009
- 2006 *Topical Discussion: Advancing Community-Based Clinical Practice and Research: Learning In the Field.* Presented at the 19th Annual Research Conference: A System of Care for Children's Mental Health: Expanding the Research Base, February 2006, Tampa, FL.
- 2001 Lyman, D.R.; Siegel, R.; Alvarez de Toledo, B.; Ayers, S.; Mikula, J. *How to be little and still think big: Creating a grass roots, evidence based system of care.* Symposium presented at the 14th Annual Research Conference in Children's Mental Health, Research and Training Center for Children's Mental Health, February 2001, Tampa, FL.
- 2006 Lyman, D.R., B. Alvarez de Toledo, *The Ecology of intensive community based intervention.* In Lightburn, A., P. Sessions. *Handbook of Community Based Clinical Practice.* Oxford University Press, 2006, England.
- 2001 Lyman, D.R., B. Alvarez de Toledo (2001) *Risk factors and treatment outcomes in a strategic intensive family program.* In Newman, C., C. Liberton, K. Kutash and R. Friedman, (Eds.) *A System of Care for Children's Mental Health: Expanding the Research Base* (2002), pp. 55-58. Research and Training Center for Children's Mental Health, University of South Florida, Tampa, FL.
- 1994-98 Research papers and professional presentations in peer reviewed journals in Spain

Languages

Fluent in Spanish, French and Italian.

COLLEEN M. IVES

CHIEF OPERATING OFFICER

Proactive executive with a formidable record of driving systemic change and business expansion. Nimble administrator with strategic planning, business process improvement, cost controls and performance management experience. Collaborative leader with inspirational and decisive management style who achieves exceptional, rather than expected, results. Catalyst for open communications towards a climate of learning to benefit company and individuals.

PROFESSIONAL EXPERIENCE

WAYPOINT, Manchester, NH • 2018-Present

Statewide private nonprofit that works to advance the well-being of children and families through an array of community-based services.

Chief Operating Officer

- Oversees all aspects of program delivery including; fiscal and personnel management, quality assurance and program development

ROCKPORT MORTGAGE CORPORATION, Gloucester, MA • 2008-2017

Leading national lender of US Housing & Urban Development insured commercial loans in healthcare, multifamily and affordable housing sectors.

Vice President, Operations & Quality Control

- Report to principals with overall responsibility for achieving strategic objectives through oversight of the day-to-day operations of five multi-disciplinary underwriting teams by providing support at the transactional level as well as in the development of procedures and operating practices to match RMC's continued growth.
- Ensure RMC'S compliance with their federally mandated Quality Control Plan through employee development initiatives, monitoring of RMC'S operational practices while integrating new HUD directives into RMC'S existing best practices.

IVES DEVELOPMENT ASSOCIATES, Manchester, NH • 2005-2016

Consultancy providing strategic planning and leadership development to public, private and nonprofit companies throughout New England.

Principal

Design and facilitate customized corporate retreats, including strategic planning sessions, executive and Board of Directors' training and development, creation or re-affirmation of vision, mission and values and efforts to re-align leadership around key priorities and future direction of the organization. Integrate opportunities to shift organizational culture to more open and candid communications.

- Led an 18-month comprehensive change initiative that:
 - Resulted in the development of a transition plan for the assimilation of an Interim Executive Director including an operations plan that aimed to recalibrate the culture;
- Transformed climate of accountability for a \$55M client by implementing Balanced Scorecard strategic measurement system. Designed, coordinated and facilitated on-site internal and external analysis of 11 retail locations in 9 states, analyzing threats and weaknesses in business to build a platform for growth.

CAREER NOTE: Concurrent with consulting enterprise (2006 – 2010), designed and taught introductory and upper level psychology and sociology courses at Granite State College in Concord, Manchester and Portsmouth, New Hampshire.

GRANITE STATE INDEPENDENT LIVING, Concord, NH • 2001-2005

Statewide nonprofit offering long-term care, employment, transportation, advocacy, and other community-based services.

Acting Executive Director & Chief Operating Officer

Led internal operations, including service and program delivery, finance, human resources, fundraising and marketing. Transformed organization's culture by promoting a climate of excellence, systemic solutions and learning that benefited the organization and individual employees. Evaluated operational results and facilitated business processes and controls that promoted efficiency and internal information flow. Developed short- and long-range operating plans. Supported up to 14 management-level employees, staff of 90, and \$13M annual operating budget. Held complete performance management authority as well as autonomy to engage in private and state/federal contracts.

- Increased revenue by 78% with more effective grant administration, successful applications for new competitive grants, initiating a comprehensive development / fundraising plan, and increasing the fee-for-service lines of business.
- Increased consumers served from 400 to 3,000+ individuals within three-year period by restructuring existing programs, developing new programs and increasing program accountability with monthly management reports.
- Established foundation for 36-month capacity building plan to enhance infrastructure and overall operations by conducting full organizational audit and successfully presenting to Board of Directors.
- Expanded services and leveraged long-term grant opportunity through company acquisition. Successfully integrated organizational cultures and business practices, including human resource policies, management teams and compensation/benefits.
- Recommended, designed and implemented internal controls and operating procedures for all departments (Human Resources, Finance, Public Relations/ Development, Long-Term Care, Community Living and Employment Services).
- Increased efficiency, raised credibility of financial reporting and reduced headcount by implementing state of the art technology with expertise of retained IT consultant.

NEW HAMPSHIRE DEPARTMENT OF EDUCATION, VOCATIONAL REHABILITATION, SERVICES FOR BLIND AND VISUALLY IMPAIRED, Concord, NH • 1992-2000

Statewide organization providing Registry of Legal Blindness, Sight Services for Independent Living, Vocational Rehabilitation and a Business Enterprise program.

Statewide Director

Managed professional staff of 8 to deliver services that included 15 statewide rehabilitative support groups, career counseling and vending machine/food service enterprises in State and Federal buildings.

- Awarded \$1.2M 3-year federal grant to provide peer support services in 15 locations across the state
- Led Department to highest rank in standards and benchmarks among 7 other regional offices.
- Enhanced team atmosphere by integrating 4 distinct statewide programs into a cohesive unit.
- Cultivated relationships and formal partnerships with various stakeholders in the statewide network of social and human services and employment arenas.

EDUCATION

**Doctorate in Human and Organizational Systems
Master of Arts in Human Development
Fielding Graduate University, Santa Barbara, California**

**Master of Arts/CAGS in Rehabilitation Counseling
Bachelor of Arts in Psychology and Philosophy
Assumption College, Worcester, Massachusetts**

Waypoint Key Personnel

Name	Title	Salary	% charged to this Grant
Borja Alvarez de Toledo	CEO	185,411	0
Colleen Ives	COO	120,744	0
Kerrie Landry	CFO	125,000	0%

22
muc



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION FOR CHILDREN, YOUTH & FAMILIES

Lori A. Shibiennet
Commissioner

Joseph E. Ribsam, Jr.
Director

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-4451 1-800-852-3345 Ext. 4451
Fax: 603-271-4729 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

October 20, 2020

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

REQUESTED ACTION

Action 1: Authorize the Department of Health and Human Services, Division for Children, Youth and Families, to enter into contracts with the vendors listed below in an amount not to exceed \$22,140,059 to provide case management and service coordination for high-risk families to strengthen family protective factors, keep children safe, and prevent the need for subsequent involvement with the Division for Children, Youth, and Families (DCYF), with the option to renew for up to two (2) additional years, effective upon Governor and Council approval through June 30, 2024. 100% General Funds.

Action 2: Further authorize an advance payment in the amount of \$3,154,971 to the vendors listed below, in accordance with the terms of the contracts, effective upon Governor and Executive Council approval. 100% General Funds.

Vendor Name	Vendor Code	Area Served	Contract Amount
Waypoint Manchester, NH	17766-B002	Claremont, Concord, Conway, Keene, Laconia, Manchester, Rochester, Seacoast, Southern	\$19,895,531
The Family Resource Center at Gorham Gorham, NH	162412-B001	Berlin and Littleton	\$2,244,528
		Total:	\$22,140,059

Funds are available in the following account for State Fiscal Year 2021, and are anticipated to be available in State Fiscal Years 2022, 2023 and 2024, 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 state fiscal years through the Budget Office, if needed and justified.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 2 of 4

05-95-042-421010-29580000, HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: HUMAN SERVICES DIV, CHILD PROTECTION, CHILD - FAMILY SERVICES

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2021	102/500731	Contracts for Prog Svc	42105893	\$4,409,446
2022	644/504195	Contracts for Prog Svc	42105893	\$5,671,271
2023	644/504195	Contracts for Prog Svc	42105893	\$6,029,671
2024	644/504195	Contracts for Prog Svc	42105893	\$6,029,671
			Total	\$22,140,059

EXPLANATION

The purpose of this request is for the Contractors to provide support, case management, and service coordination for high-risk families to strengthen family protective factors, keep children safe; and prevent the need for subsequent involvement with the Department's Division for Children, Youth and Families (DCYF).

One of DCYF's goals is to prevent families who come to the attention of the Division from requiring future DCYF intervention. Today, many of the families who receive a Child Protective Services (CPS) assessment (i.e., investigation) for child abuse/neglect return to DCYF for further intervention. A recent analysis¹ found that 32% of all families assessed by DCYF in calendar year 2017 returned to DCYF for a subsequent assessment within 12 months (and 40% returned within 18 months). This rate is higher for families assessed to be at high- or very high-risk for subsequent involvement using an actuarial risk assessment tool, rising to 45% and 54% for 12 and 18 months respectively. This cycle of recurrence suggests families' underlying needs and challenges linked to child abuse/neglect are not being sufficiently addressed.

However, until recently, DCYF has been unable to provide supports and services to prevent recurrence to many of the families that could benefit most. Traditionally, DCYF has assessed many families but provided ongoing services to a small few. This is because – prior to the reintroduction of voluntary services by the legislature in SFY2018 – DCYF was only allowed to provide ongoing case management and home-based services to families after an assessment if they received a legal finding of child abuse or neglect. But, due to the relatively stringent legal requirements necessary to obtain a court-finding in New Hampshire, many families who are at-risk of future maltreatment have their assessments closed without findings and do not receive ongoing services. As a result, families often need to experience another crisis, and need to re-enter the DCYF system to receive services that strengthen families, enable children to remain safely at home, and prevent future DCYF involvement. DCYF seeks to break this cycle of recurrence by significantly expanding the number of families who receive services on a voluntary basis, focusing on the highest-risk families.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 4

The Contractors will provide a community-based voluntary services program (CB-VS) that will serve these high-risk families who need additional support to prevent future DCYF involvement. After meeting any immediate family needs and developing a service plan, CB-VS providers will help families build and maintain bridges to other parenting, economic, or behavioral/mental health services to address underlying needs, strengthen protective factors, and promote family well-being. The overall outcome goal of CB-VS is to safely prevent families from requiring DCYF intervention in the future.

Approximately 4,000 families will be served from January 1, 2021 to June 30, 2024.

The Contractors will provide services to families who/whom were recently assessed by DCYF for an allegation of abuse or neglect and as part of their CPS assessment were scored as being at high/very high-risk of future DCYF involvement using an actuarial risk assessment tool. Additionally, the Contractors will provide services to clients utilizing the Solution-Based Casework and Motivational Interviewing models with a focus on the following priorities:

- Working in partnership with families
- Focusing on family progress
- Focusing on programmatic solutions to difficult family experiences
- Celebrating family progress

Contractors will provide CB-VS services in two phases:

Phase 1: Referral and Engagement, Family Stabilization, Service Planning

Referral and Engagement: The Contractors will orient the family to the CB-VS and build a rapport so the family will be willing to receive family stabilization supports and participate in service planning.

Family Stabilization: The Contractors will address immediate needs of the family, emphasizing what needs may make it difficult to establish family engagement. Immediate needs include but are not limited to: unstable housing, lack of consistent transportation, inadequate or lack of health insurance, discontinuation of state benefits, health concerns, and hospitalizations.

Service Planning: The Contractors will develop an initial service plan that reflects the goals and perspectives of the family, and the needs identified by the assessment tool.

Phase 2: Service Management, Transition and Closure

Service Management: The Contractors will meet the family's needs and achieve the goals identified in the service plan.

Transition and Closure: Contractors will assess when ongoing case management supports are no longer needed, and develop a plan with the family to transition out of CB-VS and into existing community based supports.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 4 of 4

The Department will monitor contracted services using the following performance measures:

Service Activity:		Key performance metrics:
Phase 1	A. Referral & engagement	<ul style="list-style-type: none"> • % of referred families who enroll in CB-VS • % of referred families who receive face-to-face meeting within 3 days of referral
	B. Family stabilization	<ul style="list-style-type: none"> • % of families that are stabilized within the first 30 days
	C. Service planning	<ul style="list-style-type: none"> • % of families with a case plan within the first 30 days
Phase 2	D. Service management	<ul style="list-style-type: none"> • Median # of days from initial assessment to enrollment in additional supports and services • % of families who are accessing DCYF paid home-based services • % of families who meet their service plan goals
	E. Transition & closure	<ul style="list-style-type: none"> • % of families who are successfully established in ongoing supports • % of families who see improvement in assessment tool (to be specified by DCYF) • Family satisfaction with CB-VS (e.g., Net Promoter Score)
Outcomes	<ul style="list-style-type: none"> • % of families referred to CB-VS ** • who have a substantiated allegation of maltreatment within 6 months of the referral date • who have a subsequent assessment (investigation) 6 and 12 months after CB-VS discharge 	

The Department selected the Contractors through a competitive bid process using a Request for Proposals (RFP) that was posted on the Department's website from 4/16/2019 through 6/14/2020. The Department received sixteen (16) responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

As referenced in Exhibit A, Revisions to Standard Contract Provisions Section 1.1., of the attached contracts, the parties have the option to extend the agreements for up to two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Council not authorize this request DCYF will be unable to meet the needs of high risk families who come to DCYF's attention, which would perpetuate a system which is unable to break proactively intervene to prevent child abuse and neglect.

Areas served: Statewide

Respectfully submitted,



Lori A. Shibinette
Commissioner



**New Hampshire Department of Health and Human Services
Office of Business Operations
Contracts & Procurement Unit
Scoring Sheet**

Community-Based Voluntary Services

RFP-2021-DCYF-03-COMMU

RFP Name

RFP Number

Reviewer Names

Bidder Name
1. <u>Big Brother Big Sisters of New Hampshire</u>
2. <u>Mountain View Counseling</u>
3. <u>Easter Seals New Hampshire, Inc.</u>
4. <u>Neurodevelopmental Institute of New Hampshire, LLC</u>
5. <u>Community Action Partnership of Strafford County</u>
6. <u>Family Resource Center at Gorham</u>
7. <u>Seacoast Youth Services</u>
8. <u>Home Based Collaborative Family Counseling</u>
9. <u>Ascentria Community Services, Inc.</u>
10. <u>Greater Tilton Family Area Family Resource Center</u>
11. <u>Spaulding Youth Center</u>

Pass/Fail	Maximum Points	Actual Points
N/A	100	39
N/A	100	47
N/A	100	64
N/A	100	64
N/A	100	69
N/A	100	85
N/A	100	71
N/A	100	74
N/A	100	75
N/A	100	76
N/A	100	77

1. <u>Athena Cote</u>
2. <u>Cortney Levesque</u>
3. <u>Daryll Tenney</u>
4. <u>Geraldo Pilarski</u>
5. <u>Joseph Ribsam</u>
6. <u>Kali Giovanditto</u>
7. <u>Kristi Hart</u>
8. <u>Marti Ilg</u>
9. <u>Patrick Parkinson</u>
10. _____
11. _____
12. _____
13. _____

- 12. **VNA at HCS, Inc.**
- 13. **Northeast Family Services of New Hampshire, Inc.**
- 15. **Beacon Health Options**
- 16. **Waypoint**
- 16. **TLC Family Resource Center**

N/A	100	79
N/A	100	82
N/A	100	87
N/A	100	89
N/A	100	70

- 14.
- 15.
- 16.
- 17.
- 18.

Subject: Community-Based Voluntary Services (RFP-2021-DCYF-03-COMMU-01)

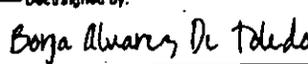
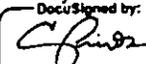
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Waypoint		1.4 Contractor Address 464 Chestnut Street Manchester, NH, 03105	
1.5 Contractor Phone Number (603) 518-4000	1.6 Account Number 05-095-042-421010-29580000	1.7 Completion Date June 30, 2024	1.8 Price Limitation \$19,895,531
1.9 Contracting Officer for State Agency Nathan D. White, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 10/14/2020		1.12 Name and Title of Contractor Signatory Borja Alvarez De Toledo President and CEO	
1.13 State Agency Signature DocuSigned by:  Date: 10/15/2020		1.14 Name and Title of State Agency Signatory Joseph E. Ribsam, Jr. director	
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:  On: 10/19/2020			
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 as indicated in block 1.17, 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. 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 affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to 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 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

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

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all 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. 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 race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. 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 all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

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

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

8.2.3 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.

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

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) 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) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, 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.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. 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. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. 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 sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and 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 his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. 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 his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **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.

17. **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.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

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

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

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

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

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

**New Hampshire Department of Health and Human Services
Community-Based Voluntary Services
EXHIBIT A**



REVISIONS TO STANDARD CONTRACT PROVISIONS

1. Revisions to Form P-37, General Provisions

- 1.1. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:
 - 3.3. The parties may extend the Agreement for up to two (2) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.
- 1.2. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:
 - 12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed and how corrective action shall be managed if the subcontractor's performance is inadequate. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

**New Hampshire Department of Health and Human Services
Community-Based Voluntary Services**



EXHIBIT B

Scope of Services

1. Key Definitions

- 1.1. **Date of Referral:** Shall be defined as "the date in which the referral is made". The referral date should correspond with the "Begin date of services", indicated on the Division of Children Youth and Families (DCYF) Service Authorization Form.
- 1.2. **Days:** Shall be defined as a complete "overnight", calendar days, and shall include Saturday, Sundays and Holidays.
- 1.3. **Face-to-Face:** Shall be defined as the first face-to-face interaction following the Date of Referral in which a provider begins working with the families to deliver Community-Based Voluntary Services (CB-VS). Face-to-Face shall further be defined as in-person interactions; however, DCYF reserves the right to adjust the definition, with a thirty (30) day written or verbal notice to the Contractor agency.
- 1.4. **Open Case:** Open case shall be defined as any case opened to DCYF, including assessment, voluntary case, court case with focus on the family served by CB-VS.

2. Statement of Work

- 2.1. The Contractor shall ensure Community Based-Voluntary Services are available in towns covered by the Claremont, Concord, Conway, Keene, Laconia, Manchester, Rochester, Seacoast, Southern (+telework) CPS District offices of Division for Children Youth and Families. DCYF anticipated to refer from these sources the following number of families in year State Fiscal Year:
 - 2.1.1. From start of contract to end of SFY21: 600 families
 - 2.1.2. SFY22: 960 families
 - 2.1.3. SFY23: 960 families
 - 2.1.4. SFY24: 960 families
- 2.2. The Contractor shall provide case management and service coordination for high-risk families to strengthen family protective factors, keep children safe, and prevent the need for subsequent involvement with DCYF.
- 2.3. The Contractor shall provide services described in this agreement to families who/whom:
 - 2.3.1. Were recently assessed by DCYF for an allegation of abuse or neglect,
 - 2.3.2. As part of their CPS assessment, were scored as being at high/very high-risk of future DCYF involvement using an actuarial risk assessment tool,

**New Hampshire Department of Health and Human Services
Community-Based Voluntary Services**



EXHIBIT B

- 2.3.3. Did not receive a court finding of abuse/neglect as a result of their DCYF assessment, and
- 2.3.4. Could benefit from additional supports and be safely served in the community.
- 2.4. The Department reserves the right to refer other families to ensure adequate caseloads.
- 2.5. All referrals shall be accepted by the Contractor regardless of any other circumstances.
- 2.6. The Contractor shall provide services to clients utilizing the Solution-Based Casework and Motivational Interviewing models.
- 2.7. The Contractor shall provide services in a manner that includes, but is not limited to, the following priorities:
 - 2.7.1. Prioritizing working in partnership with families
 - 2.7.2. Focusing on family progress
 - 2.7.3. Focusing on programmatic solutions to difficult family experiences
 - 2.7.4. Celebrating family progress
- 2.8. The Contractor shall ensure all families receive referral and engagement, family stabilization and service planning activities within thirty (30) days of referral.
- 2.9. The Contractor shall embed within the local District Office on a semi-regular basis to provide in-person consultation to DCYF field service staff as needed.
- 2.10. The Contractor shall develop and maintain records on each family, log contact and interactions for each family, and maintain documentation of service plans. They will also maintain up-to-date family information, including contact information and service history.

Phase 1: Referral and Engagement, Family Stabilization, Service Planning

- 2.11. **Referral and Engagement:** The Contractor shall orient family to the CB-VS (Community-Based Voluntary Service) and build a rapport so the family will be willing to receive family stabilization supports and participate in service planning.
 - 2.11.1. The Contractor shall participate in a warm handoff with the Department assessment worker to introduce the family and ensure a seamless transition from the Department assessment to CB-VS.
 - 2.11.2. The Contractor shall utilize an assessment tool specified by the Department.
 - 2.11.3. The Contractor shall collect basic family information, including but not limited to:

RFP-2021-DCYF-03-COMMU-01

Waypoint

Page 2 of 8

Contractor Initials

BADT

Date 10/14/2020

New Hampshire Department of Health and Human Services
Community-Based Voluntary Services



EXHIBIT B

- 2.11.3.1. Address and Phone number
- 2.11.3.2. Demographic information including but not limited to: Race, Age of clients, Number of children in the home, Gender of primary care giver(s)
- 2.11.4. The Contractor shall process and make initial contact with families within three (3) days of receiving DCYF referral.
 - 2.11.4.1. Referral days shall be defined as indicated in Section 1.1., and Section 1.2 shall conclude on the close of business on the third (3rd) day. For example, families referred on Friday, 10/2/20 at 3:00 p.m. would have until close of business on Monday 10/05/20 to establish initial contact.
 - 2.11.4.2. The Contractor shall maintain the ability to dictate staffing patterns that most appropriately align with this scope of work.
- 2.11.5. The Contractor shall ensure that families who have disengaged from the program remain connected with the services through persistent follow up including but not limited to: Flexible scheduling and rescheduling, Telephone Correspondence, Digital and personal interactions
- 2.11.6. The Contractor shall develop referral form in collaboration with the Department.
- 2.12. **Family Stabilization:** The Contractor shall address immediate needs of the family, emphasizing what needs may make it difficult to establish family engagement. Immediate needs include but are not limited to: Unstable housing, Lack of consistent transportation, Inadequate or lack of health insurance, Discontinuation of state benefits, Health concerns, such as lice outbreaks and bedbugs, hospitalizations,
 - 2.12.1. The Contractor shall develop with the family a near-term plan and address any immediate needs.
 - 2.12.2. The Contractor shall facilitate purchases for the family to address immediate needs, including but not limited to: Lice Treatment, Household items, Cleanup expenses, Gas cards, Items for children.
- 2.13. **Service Planning:** The Contractor shall develop an initial service plan that reflects the goals and perspectives of the family, the provider worker assigned to support the family and the needs identified by the assessment tool.
 - 2.13.1. The Contractor shall utilize an assessment tool, determined by the Department to understand the needs of the family and identify opportunities to reduce the rate of subsequent DCYF involvement.
 - 2.13.2. The Contractor shall complete all assessments within thirty (30) days, or within Phase 1, as appropriate for family needs.

**New Hampshire Department of Health and Human Services
Community-Based Voluntary Services**



EXHIBIT B

- 2.13.3. The Contractor shall support the families in identifying goals for their time in and after the service is complete and identify and prioritize needs and challenges.
- 2.13.4. The Contractor shall develop an initial service plan in collaboration with the family.
- 2.13.5. The Contractor shall collaborate with the Department to develop the service plan.
- 2.13.6. The Contractor shall utilize Department provided criteria, completed assessments, professional judgement, and families input to identify if DCYF-paid, home based services are required.
- 2.13.7. The Contractor shall verify and update any family information relevant to preparation of Phase 2, as indicated in Section 2.11.3., including but not limited to: Ensuring basic demographic information is up to date, adjusting meeting frequency, duration and times as needed

Phase 2: Service Management, Transition and Closure

- 2.14. **Service Management:** The Contractor shall meet the family's needs and achieve the goals identified in the service plan.
 - 2.14.1. The Contractor shall ensure the needs of the family are met and the goals identified in the service plan are met.
 - 2.14.2. The Contractor shall implement the service plan, coordinate critical services with parents, children and youth, including but not limited to:
 - 2.14.2.1. Providing service coordination and system navigation
 - 2.14.2.2. Referring and connecting families to community-based service providers, including but not limited to: Mental Health, behavioral Health, concrete supports and services, DCYF-paid home-based services
 - 2.14.3. The Contractor shall utilize flexible funding, where applicable, to facilitate purchase to help the family successfully access supports and services.
 - 2.14.4. The Contractor shall pre-plan for formal transition from CB-VS services, including for instances where the family has only received minimal service management.

Other requirements

- 2.15. The Contractor shall obtain, at their expense, a Criminal Background Check for all staff, including volunteers, providing direct services to clients under the contract.
- 2.16. The Contractor shall ensure staff have no convictions for the following crimes:

RFP-2021-DCYF-03-COMMU-01

Waypoint

Contractor Initials BAJ
Date 10/14/2020

**New Hampshire Department of Health and Human Services
Community-Based Voluntary Services**



EXHIBIT B

- 2.16.1. A felony for child abuse or neglect, spousal abuse, and any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 2.16.2. A violent or sexually related crime against a child or adult, or a crime which may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 2.16.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(s0)(A)(ii).
 - 2.17. The Contractor shall report to DCYF Central Intake any suspicion of child abuse or neglect.
- 3. Exhibits Incorporated**
- 3.1. The Contractor shall use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
 - 3.2. The Contractor shall manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
 - 3.3. The Contractor shall comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.
- 4. Reporting Requirements**
- 4.1. The Contractor shall submit monthly reports, which include, but are not limited to: Data to support performance improvement activities.
 - 4.2. The Department reserves the right to request and the Contractor agency shall provide information on the following: What families benefited from flexible fund purchases, how much was spent per family (both average and individual families), and what the flexible funding money was spent on.
 - 4.3. The Department reserves the right to establish data reporting and deliverable requirements throughout the duration of the contract.
 - 4.4. The Department reserves the right to request service plan and other documentation, as indicated in Section 2.13, to comply with federal requirements upon request.
- 5. Performance Measures and Performance Metrics**
- 5.1. In order for the Department to monitor Contractor performance, the Contractor and the Department shall hold monthly provider meetings focused on performance topics including but not limited to: persistent follow-up on referrals, service completion, use of home-based services, long-term program outcomes, and equitable service delivery.
 - 5.2. The Contractor shall monitor the Contractor's performance by using the following performance metrics:

**New Hampshire Department of Health and Human Services
Community-Based Voluntary Services**



EXHIBIT B

Service Activity:		Key performance metrics:
Phase 1:	A. Referral & engagement	<ul style="list-style-type: none"> % of referred families who enroll in CB-VS % of referred families who receive face-to-face meeting within 3 days of referral
	B. Family stabilization	<ul style="list-style-type: none"> % of families in crisis that are stabilized within the first 30 days
	C. Service planning	<ul style="list-style-type: none"> % of families with a case plan within the first 30 days
Phase 2:	D. Service management	<ul style="list-style-type: none"> Median # of days from initial assessment to enrollment in additional supports and services % of families who are accessing DCYF paid home-based services % of families who meet their service plan goals
	E. Transition & closure	<ul style="list-style-type: none"> % of families who are successfully established in ongoing supports % of families who see improvement in assessment tool (to be specified by DCYF) Family satisfaction with CB-VS (e.g., Net Promoter Score)
Outcomes:	<ul style="list-style-type: none"> % of families referred to CB-VS ** <ul style="list-style-type: none"> who have a substantiated allegation of maltreatment within 6 months of the referral date who have a subsequent assessment (investigation) 6 and 12 months after CB-VS discharge 	

** Six (6) month time period will be calculated based on consecutive "overnights" and shall conclude on the close of business on the last day of the six (6) month period.

5.3. Additional Key output and process metrics:

- # of families currently enrolled in CB-VS and % of CB-VS slots currently used
- # of families that are offered CB-VS and % of offered families who decide to receive CB-VS
- # of families who receive a warm handoff to the CB-VS provider
- # of referrals, including the number in the defined target population and % of referrals in the CB-VS defined target population
- # of enrollees, including the number in the defined target population and % of enrollees in the CB-VS defined target population
- # of days from DCYF assessment start date to referral date
- # of days from referral date to first face-to-face meeting
- # of days from first face-to-face meeting to family stabilization date
- # of days from first face-to-face meeting to initial service plan finalization date
- # of days from service management start date to service management end date
- # of days from service management start date to service goal 1, 2, ..., etc. achieved date
- # of days from transition start date to closure date
- % of clients who respond to Net Promoter survey

RFP-2021-DCYF-03-COMMU-01

Waypoint

Contractor Initials ^{DS} BADT
Date 10/14/2020

**New Hampshire Department of Health and Human Services
Community-Based Voluntary Services**



EXHIBIT B

- 5.4. The Contractor shall actively and regularly collaborate with the Department to enhance contract management, improve results, and adjust program delivery and policy based on successful outcomes.
 - 5.5. The Contractor may be required to provide other key data and metrics to the Department, including client-level demographic, performance, and service data.
 - 5.6. Where applicable, the Contractor shall collect and share data with the Department in a format specified by the Department.
 - 5.7. The Department reserves the right to evaluate the program for effectiveness of service delivered during the duration of the contract.
- 6. Additional Terms**
- 6.1. Impacts Resulting from Court Orders or Legislative Changes**
 - 6.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.
 - 6.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services**
 - 6.2.1. The Contractor shall submit, within ten (10) days of the Contract Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.
 - 6.3. Credits and Copyright Ownership**
 - 6.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement, "The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services."
 - 6.3.2. All materials produced or purchased under the contract shall have prior approval from the Department before printing, production, distribution or use.
 - 6.3.3. The Department shall retain copyright ownership for any and all original materials produced, including, but not limited to:
 - 6.3.3.1. Brochures.
 - 6.3.3.2. Resource directories.

**New Hampshire Department of Health and Human Services
Community-Based Voluntary Services**



EXHIBIT B

- 6.3.3.3. Protocols or guidelines.
- 6.3.3.4. Posters.
- 6.3.3.5. Reports.
- 6.3.4. The Contractor shall not reproduce any materials produced under the contract without prior written approval from the Department.

7. Records

- 7.1. The Contractor shall keep records that include, but are not limited to:
 - 7.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.
 - 7.1.2. All records must be maintained in accordance with accounting procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 7.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
 - 7.1.4. Medical records on each patient/recipient of services.
- 7.2. During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts. Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
Community-Based Voluntary Services
EXHIBIT C



Payment Terms

1. This Agreement is funded by:
 - 1.1. 100% General funds, and as applicable as federal funding is anticipated for this contract.
2. For the purposes of this Agreement:
 - 2.1. The Department has identified the Contractor as a Sub-recipient, in accordance with 2 CFR 200.330.
 - 2.2. The Contractor's Indirect Cost Rate of 24.2% applies in accordance with 2 CFR §200.414.
3. Start Up Grant
 - 3.1. For the purpose of this agreement, the start-up funds in the amount of **\$2,148,521** shall be provided to the Contractor, for the expenses incurred to launch services.
 - 3.2. The Department shall make one lump sum payment to the Contractor within thirty (30) days of the Contract Effective Date.
 - 3.3. The Contractor shall submit a quarterly report to the Department within fifteen (15) days of the end of the reporting period detailing all start up expenditures.
 - 3.4. All unspent funds shall be returned to the Department twelve (12) months after the Contract Effective Date.
4. Flex Funding
 - 4.1. For the purpose of this agreement, the Department shall allocate flexible funding to the Contractor agency to fulfill the work described Exhibit B, Scope of Work.
 - 4.2. The Department shall make payment as follows:
 - 4.2.1. One lump sum payment of **\$540,750** within thirty (30) day of the Contract Effective Date, equivalent to an estimated two years worth of flexible funding.
 - 4.2.2. The necessity and the amount of additional flexible funding for State Fiscal Year 2022 shall be determined by the Department. The funds shall be provided only if additional funds are needed to sustain flexible funding. Any additional payment shall be made within thirty (30) days of the beginning of the State Fiscal Year.
 - 4.2.3. One lump sum payment of **\$335,650** in State Fiscal Year 2023 of the contract, to be paid within thirty (30) days of the beginning of the State Fiscal Year.

^{DS}
BADT

New Hampshire Department of Health and Human Services
Community-Based Voluntary Services
EXHIBIT C



4.2.4. One lump sum payment of \$335,650 in State Fiscal Year 2024 of the contract, to be paid within (30) days of the beginning of the state fiscal year.

4.2.5. Additional funding increases paid in State Fiscal Year 2023 and State Fiscal Year 2024 shall be used to increase the account as needed to an amount not to exceed \$335,650.

4.3. Upon the Contract Completion Date, the Contractor shall return to the Department any remaining flex funds within thirty (30) days.

4.4. The Contractor shall not utilize flexible funds prior to the initial "face-to-face" (but can use it for the face-to-face).

4.5. The Contractor shall manage flexible fund allocations in a manner consistent with Exhibit B, Scope of Work, and shall have the ability to vary the amount of flex funds spent to support each family (e.g., some families can get \$500 and others can get \$150 or any other amount needed to support the family).

4.6. The Department reserves the right to request and the Contractor shall provide information on the following:

4.6.1. What families benefited from flexible fund purchases

4.6.2. How much was spent per family (both average and individual families)

4.6.3. What the money was flexible funds were spent on

5. Daily Rate

5.1. For the purpose of this agreement, a daily rate will be awarded in the amount of \$35.00 per client (family) per day.

5.2. Payment shall be on a monthly basis and follow a process determined by the Department.

5.3. Maximum allotment for daily rate expenditure by fiscal year is as follows:

Sub-total: \$16,217,250

Year 1: \$1,113,000

Year 2: \$5,034,750

Year 3: \$5,034,750

Year 4: \$5,034,750

5.4. Payment for daily rate shall be initiated six (6) months from the Contract Effective Date and shall follow a process determined by the Department.

DS
BADT

**New Hampshire Department of Health and Human Services
Community-Based Voluntary Services
EXHIBIT C**



6. Bonus Payment

6.1. For the purpose of this agreement, bonus payments shall be paid to the Contractor agency upon delivery of the following:

6.1.1. Services and data as indicated in Exhibit B, Section 2, Scope of Work and Section 5, Performance Measures and Performance Metrics.

6.1.2. Submission of standard payment request form(s).

6.1.3. Submission of any other supplemental bonus payment documents specified by the Department.

6.2. A bonus payment shall be paid for each family who receives a face-to-face meeting within three (3) days of DCYF referral.

6.2.1. Bonus payment shall be \$63.00 per family. This value is equal to 1% of the value of a six(6) month long service.

6.2.2. Face-to-face and referral date shall be defined as indicated in Exhibit B, Scope of Work, Section 1, Key Definitions.

6.3. A bonus payment shall be paid for each family with no new open DCYF case with six (6) months of referral.

6.3.1. Bonus payment shall be \$63.00 per family. This value is equal to 1% of the value of a six (6) month long service.

6.3.2. No new open DCYF cases and referral date shall be defined as indicated in Exhibit B, Scope of Work, Section 1, Key Definitions.

6.4. The Contractor and the Department shall send all client information in relation to/or in support of payment, utilizing a secure email system.

6.5. Payment shall be on a monthly basis in an amount specified by the Contractor agency on appropriate documentation.

6.6. The maximum allotment for this contract for each fiscal year is as follows:

Total allocation: **\$317,710**

Year 1: \$46,147

Year 2: \$90,521

Year 3: \$90,521

Year 4: \$90,521

6.7. The Contractor shall request bonus payments under the following processes:

6.7.1. % of families who receive a face-to-face within 3 days of referral.

**New Hampshire Department of Health and Human Services
Community-Based Voluntary Services
EXHIBIT C**



- 6.7.1.1. The Contractor shall enter data into a standard spreadsheet in order to calculate the bonus amount they are requesting.
- 6.7.1.2. The Contractor shall then send that spreadsheet back to identified Department staff. The Department shall review the spreadsheet for accuracy on a consistent basis.
- 6.7.1.3. The Contractor shall request payment on a standard form in an amount equal to that which was calculated on the spreadsheet.
 - 6.7.1.3.1. The form shall be agreed upon by the Department and the Contractor.
- 6.7.2. % families who do not have a case opened within six (6) months of referral date:
 - 6.7.2.1. The Department shall share with the Contractor, on a monthly basis, a list of clients who have had a case opened with DCYF.
 - 6.7.2.2. Using the information from this list, the Contractor shall request payment on a standard form, agreed upon by the Department and the Contractor.
- 6.8. The Department reserves the right to delay the monthly payout of bonuses so long as they give prior notice with the Contractor. Rationale for delays shall include but are not limited to:
 - 6.8.1. Absenteeism of finance staff
 - 6.8.2. IT updates or maintenance, etc.
- 6.9. The Department reserves the right to conduct audits of the Contractor's bonus payment reporting and allocations.
- 7. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to DCYFInvoices@dhhs.nh.gov, or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
- 8. The Contractor must provide the services in Exhibit B, Scope of Services, in compliance with funding requirements.
- 9. The Contractor agrees that funding under this Agreement may be withheld, in whole or in part in the event of non-compliance with the terms and conditions of Exhibit B, Scope of Services.

**New Hampshire Department of Health and Human Services
Community-Based Voluntary Services
EXHIBIT C**



10. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this agreement may be withheld, in whole or in part, in the event of non-compliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services or products have not been satisfactorily completed in accordance with the terms and conditions of this agreement.
11. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
12. Audits
 - 12.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 12.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 12.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 12.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 12.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
 - 12.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
 - 12.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

DS
BMDT

New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

- US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS**
- US DEPARTMENT OF EDUCATION - CONTRACTORS**
- US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

BADT

New Hampshire Department of Health and Human Services
Exhibit D



has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant:

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

- 2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

Vendor Name:

10/14/2020

Date

DocuSigned by:

Borja Alvarez De Toledo

Name: Borja Alvarez De Toledo

Title: President and CEO

Vendor Initials ⁰⁵
BADT
Date 10/14/2020



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions 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, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any 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, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

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 or entering into this transaction imposed by Section 1352, Title 31, 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.

Vendor Name:

10/14/2020

Date

DocuSigned by:

Borja Alvarez De Toledo

NAME: Borja Alvarez De Toledo

Title: President and CEO

ds
BADT

Exhibit E - Certification Regarding Lobbying

Vendor Initials

Date 10/14/2020

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549; 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

BADT

New Hampshire Department of Health and Human Services
Exhibit F



information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and
11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name:

10/14/2020

Date

DocuSigned by:
Borja Alvarez De Toledo
Name: Borja Alvarez De Toledo
Title: President and CEO

OS
BARD

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

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

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

Exhibit G

Contractor Initials

DS
BDDT

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

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

Contractor Name:

10/14/2020

Date

DocuSigned by:

Borja Alvarez De Toledo

Name: Borja Alvarez De Toledo

Title: President and CEO

Exhibit G

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

Contractor Initials

DS
BADT

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

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

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name:

10/14/2020

Date

DocuSigned by:

Borja Alvarez De Toledo

Name: Borja Alvarez De Toledo

Title: president and CEO

New Hampshire Department of Health and Human Services



Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. **"Breach"** shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. **"Business Associate"** has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. **"Covered Entity"** has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. **"Designated Record Set"** shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. **"Data Aggregation"** shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. **"Health Care Operations"** shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. **"HITECH Act"** means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. **"HIPAA"** means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. **"Individual"** shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. **"Privacy Rule"** shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. **"Protected Health Information"** shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Contractor Initials

BADT

Date 10/14/2020

New Hampshire Department of Health and Human Services



Exhibit I

- I. **"Required by Law"** shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. **"Secretary"** shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. **"Security Rule"** shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. **"Unsecured Protected Health Information"** means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. **Other Definitions** - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) **Business Associate Use and Disclosure of Protected Health Information.**

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials BDT

Date 10/14/2020

New Hampshire Department of Health and Human Services



Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

3/2014

Contractor Initials PHI BDT

Date 10/14/2020

New Hampshire Department of Health and Human Services



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate

3/2014

Contractor Initials

BADT

Date 10/14/2020



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule. BADT

3/2014

Contractor Initials

Date 10/14/2020

New Hampshire Department of Health and Human Services



Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

~~The State~~ by:

Joseph E. Ribsam, Jr.

Signature of Authorized Representative

Joseph E. Ribsam, Jr.

Name of Authorized Representative

Director

Title of Authorized Representative

10/15/2020

Date

Waypoint

~~Name of the Contractor~~

Borja Alvarez De Toledo

Signature of Authorized Representative

Borja Alvarez De Toledo

Name of Authorized Representative

President and CEO

Title of Authorized Representative

10/14/2020

Date

03
BADT

New Hampshire Department of Health and Human Services
Exhibit J



CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

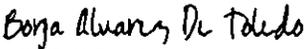
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

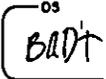
The below-named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name:

10/14/2020

Date

DocuSigned by:

 Name: Borja Alvarez De Toledo
 Title: President, and CEO

Contractor Initials 
 Date 10/14/2020

New Hampshire Department of Health and Human Services
Exhibit J



FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 095505905

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

os
BDDT

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

- 7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
- 8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
- 9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- 10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
- 11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
- 12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

- 1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- 2. The Contractor must not disclose any Confidential Information in response to a

Contractor Initials DS
BADT

Date 10/14/2020

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
8. Open Wireless Networks. End User may not transmit Confidential Data via an open

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

- 9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

- 1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- 5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov