



NEW HAMPSHIRE
COUNCIL ON
DEVELOPMENTAL DISABILITIES

41 *mlc*

February 15, 2022

His Excellency, Governor Christopher T. Sununu
And the Honorable Council
State House
Concord, NH 03301

REQUESTED ACTION

Authorize the New Hampshire Council on Developmental Disabilities (Council) to enter into a **RETROACTIVE** contract with Disability Rights Center (DRC), 64 North Main Street, Suite 2, 3rd Floor, Concord, NH 03301- 4913, vendor number 155196, in the amount of \$50,000.00, to build and maintain a coalition of people with disabilities, family members, advocates, service providers and others to identify barriers and opportunities to expand the use of supported decision making in New Hampshire, effective upon Governor and Council approval for the period of January 16, 2022 through April 15, 2023. **100% Federal Funds.**

Funding to support this request is available in the following account for State Fiscal Years 2022 and 2023, with the authority to adjust encumbrances between fiscal years within the price limitation through the Budget Office, if needed and justified.

01-97-97-970010-71350000 – Developmental Disabilities Council	
Class 072-500575, Grants Federal	
FY2022	\$25,000.00
FY2023	\$25,000.00

EXPLANATION

This request is being made **RETROACTIVELY** due to delays in finalizing the contract agreement, as well as competing priorities for both organizations and necessary procedural clarifications, which further delayed the development of the contract. However, steps have been taken to ensure that any further contracts between the two organizations will be made and submitted in a timely manner for Governor & Council approval.

The New Hampshire Council on Developmental Disabilities was established in 1971, pursuant to the federal Developmental Disabilities Act (DD Act) of 1970. Councils are located in every State and Territory and represent a Federal-State partnership to expand opportunities and improve the quality of life of people with developmental disabilities and their families. Council members are appointed by the Governor, and represent people with developmental disabilities, parents and guardians and representatives of agencies that support people with developmental disabilities as specified in federal and state law. Councils are charged by Federal law to identify the most pressing needs of people with developmental disabilities in their State or Territory and to develop innovative and cost-effective strategies to meet those needs. Councils work to promote the independence and productivity of people with developmental disabilities and promote systems change that will eliminate obvious inequities in areas such as employment, education, and access to healthcare.

This contract provides funding to help promote the use of supported decision making across New Hampshire utilizing a variety of strategies:

- Build and maintain a coalition of people with disabilities, family members, advocates, service providers and others to identify barriers and opportunities to expand the use of supported decision making in New Hampshire. This group will meet approximately six times during the project and engage via email in between meetings.
- Conduct review of barriers to Supported Decision Making in current policies, procedures, informal guidance, and information for people with disabilities and older adults, families, service providers, and the legal community. Take steps to address these barriers as opportunities arise (for example as the state considers revisions to rules, as the Department of Education issues guidance to schools, as area agencies and service providers update their websites or policies).
- Provide technical assistance to people with disabilities and their supporters as they seek to develop and implement supported decision making.
- Conduct six trainings for people with disabilities and family members through contracts with ABLE NH and NH Family Voices.
- Conduct trainings with other stakeholders.
- Develop resources to assist people with disabilities and their supporters as they consider and implement supported decision making. DRC-NH will develop a range of resources which may include brochures, booklets, videos, question and answers. These resources will be fully accessible to people with disabilities and utilize plain language whenever possible.
- Representation of people with disabilities to challenge unnecessary guardianships.

DRC will contribute 25% of the overall cost of the program in accordance with federal guidelines.

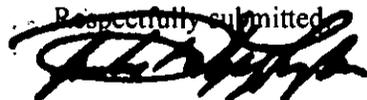
The geographic area served by this project agreement is statewide. The source of funds is 100% federal funds.

The Council published a request for proposal (RFP) soliciting qualified individuals or organizations that could create a project that promote the use of supported decision making across New Hampshire. The RFP was posted to the NHCDD website: <https://www.nhcdd.nh.gov/> for four (4) consecutive weeks and the Council notified all stakeholder, sent out a press release, posted in the Union Leader on, November 23rd, 24th, and 26th, and posted on all social media channels. As a result of the issuance of the RFP, one (1) potential vendor responded by submitting a proposal. The Council selected that qualified vendor to meet the Council's goal in addressing the need to build and maintain a coalition of stakeholders to identify barriers and opportunities to expand the use of supported decision making in New Hampshire. In accordance with the terms and conditions of the RFP, DRC was selected to receive the contract in the amount of \$50,000.00.

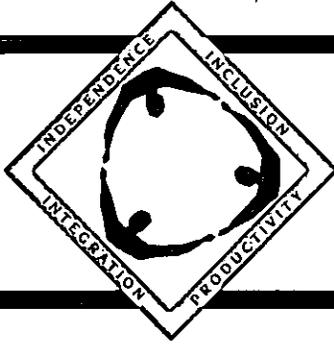
This RFP was scored utilizing a consensus methodology by a three (3) person evaluation committee. The evaluation committee consisted of the following NHCDD employees: Isadora Rodriguez-Legendre, Executive Director, Ronnieann Rakoski, Policy and Planning Director, Vanessa Blais, Project Manager.

In the event that federal funds become no longer available, general funds will not be used to support this contract.

Respectfully submitted,



Isadora Rodriguez-Legendre
Executive Director



**NEW HAMPSHIRE COUNCIL ON
DEVELOPMENTAL DISABILITIES**

RFP 2022-0001

The New Hampshire Council on Developmental Disabilities demonstration grant project.

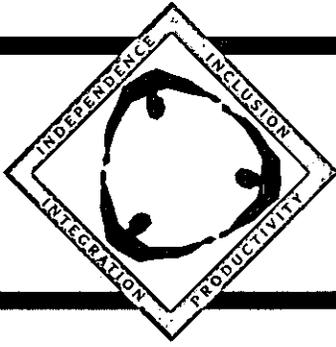
Area of Emphasis: Supported Decision-Making

Goal: Increase independence and choice for people with disabilities

Applicant: Disability Rights Center - NH

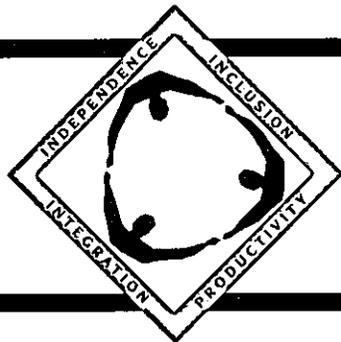
RFP Rating Worksheet

Criteria	Received	Points	Score	Comments
Does the project align with the Council's 5-year plan?		15	14	Strengths: In line with council goals and objectives Weakness:



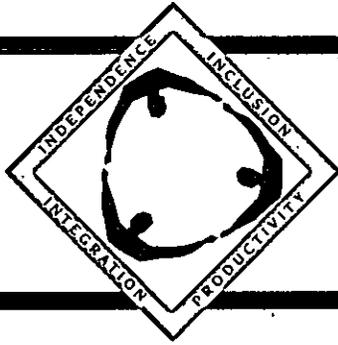
NEW HAMPSHIRE COUNCIL ON DEVELOPMENTAL DISABILITIES

<p>Is organization capable of delivering service?</p>		10	8	<p>Strengths: Established networks; awareness of issues clearly stated</p> <p>Weaknesses: Need to hire coordinator, staff attorney</p>
<p>Is there a management plan and program design?</p>		10	9	<p>Strengths: Coalition description trainings and TA resource dev. And client representation identified</p> <p>Weaknesses: Some positions yet to be hired</p>
<p>Does organization have a plan for assessing statewide regional network(s) service needs?</p>		10	9	<p>Strengths: Has identified clear findings relative to the issues and plans for ongoing evaluation</p> <p>Weaknesses:</p>



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<p>Does organization have documentation of coordination and collaboration w/other agencies?</p>		10	9.5	<p>Strengths: Partnership clearly stated, collaboration with ABLÉ NH and NH Family Voices on trainings</p> <p>Weaknesses:</p>
<p>Does the project align with the Council's mission of dignity, full rights of citizenship, cultural diversity, equal opportunity, and full participation in inclusive communities and activities?</p>		15	15	<p>Strengths: Inclusive plan In line with Council mission and goals</p> <p>Weaknesses:</p>
<p>Is a detailed budget presented?</p>		10	7	<p>Strengths:</p> <p>Weaknesses: Non-federal match not identified</p>



NEW HAMPSHIRE COUNCIL ON
DEVELOPMENTAL DISABILITIES

Is the proposed budget narrative within the funding limits of the RFP?		10	10	Strengths: Weaknesses:
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Total: 90

81.5

Comments:

Must provide a revised budget with non-federal match or in-kind funds identified.

Questions:

DRAFT

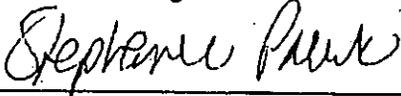
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Council on Developmental Disabilities		1.2 State Agency Address 2 1/4 Beacon Street, Concord NH 03301	
1.3 Contractor Name Disability Rights Center - NH		1.4 Contractor Address 64 North Main Street, Suite 2, 3rd Floor, Concord, NH 03301-4913	
1.5 Contractor Phone Number 603-228-0432	1.6 Account Number 71350000/500575	1.7 Completion Date April 15, 2023	1.8 Price Limitation \$50,000.00
1.9 Contracting Officer for State Agency Isadora Rodriguez-Legendre, Executive Director		1.10 State Agency Telephone Number 603-271-1157	
1.11 Contractor Signature  Date: 2/7/2022		1.12 Name and Title of Contractor Signatory Stephanie Patrick, Executive Director	
1.13 State Agency Signature  Date: 2/7/22		1.14 Name and Title of State Agency Signatory Isadora Rodriguez-Legendre, Executive 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: 2/23/22			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 2/7/2022

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.

shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement.

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) 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

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 omission 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.

Exhibit A

No special provisions added.

Contractor Initials 
Date 2/7/2023

Exhibit B

**STATE OF NEW HAMPSHIRE
New Hampshire Council for Developmental Disabilities
2 ½ Beacon Street
Concord, New Hampshire 03301**

Date: January 31, 2022

Contractor Agreement

Contract No.: 2022-0001

**Vendor: Disability Rights Center - NH
64 North Main Street, Suite 2,
3rd Floor, Concord, NH 03301-4913**

**Contact Person(s): Isadora Rodriguez-Legendre, MSW
Executive Director
New Hampshire Council on Developmental Disabilities
2 ½ Beacon Street, Ste. 10
Concord, NH 03301-4447**

Effective From: January 16, 2022, Through: April 15, 2023

Scope of Work:

With this funding, DRC-NH will promote the use of supported decision making across New Hampshire utilizing a variety of strategies:

- Build and maintain a coalition of people with disabilities, family members, advocates, service providers and others to identify barriers and opportunities to expand the use of supported decision making in New Hampshire. This group will meet approximately six times during the project and engage via email in between meetings.
- Conduct review of barriers to Supported Decision Making in current policies, procedures, informal guidance, and information for people with disabilities and older adults, families, service providers, and the legal community. Take steps to address these barriers as opportunities arise (for example

as the state considers revisions to rules, as the Department of Education issues guidance to schools, as area agencies and service providers update their websites or policies).

- Provide technical assistance to people with disabilities and their supporters as they seek to develop and implement supported decision making. Disability Rights Center – NH Response to RFP #2022-0001 December 30, 2021.
- Conduct six trainings for people with disabilities and family members through contracts with ABLE NH and NH Family Voices.
- Conduct trainings with other stakeholders. This may include:
 - Doctors, hospitals, and healthcare providers
 - Banks and financial institutions
 - Attorneys
 - NH Judiciary, focusing on the Probate Court which handles guardianship
- Develop resources to assist people with disabilities and their supporters as they consider and implement supported decision making. DRC-NH will develop a range of resources which may include brochures, booklets, videos, question and answers. These resources will be fully accessible to people with disabilities and utilize plain language whenever possible.
- Representation of people with disabilities to challenge unnecessary guardianships.

Long-term outcomes of this project will include:

1. Increased awareness of guardianship alternatives among the judiciary, New Hampshire Bar, service providers and families.
2. Measurable reduction in the number of guardianships filed and increase in the use of supported decision-making agreements or other less restrictive alternatives.
3. Integration of supported decision making into New Hampshire's system of service delivery and planning for people with disabilities and older adults, including as part of the state's Medicaid waiver programs for people with developmental disabilities, traumatic brain injuries and adults who are eligible for nursing home services; and
4. Identification of potential sources of funding to support additional work in this area.

To ensure participation by all coalition members, Disability Rights Center - NH staff will employ a number of strategies. As needed, members will be provided with ongoing supports to encourage participation. This includes the use of a pre-meeting process to allow any coalition members the opportunity to meet with the project coordinator before each meeting to review the agenda, discuss process and decisions to be made, identify necessary supports for participation; the use of video conference technology to accommodate members who are unable to travel to meetings in person; regular check-ins with members throughout the meeting to ensure participation; and small group discussions as appropriate. Members will be provided with financial supports for travel expenses if not paid to attend or eligible for other reimbursement. Throughout the process, coalition staff and leaders will check in with members to ensure they are fully participating and engaging in the process.

Council Support:

The Council will serve as a resource to support the DRC. The DRC may receive calls from the Council staff about outcome and performance measures, public policy issues that relate to this project, products and outreach materials developed with this funding, and project events.

Disclaimer

The DRC is required to add the following disclaimer on the first page or preface of all documents and webpages produced, all or in part, with Council (ACL) funding.

This project was supported, in part with funding provided by the NH Council on Developmental Disabilities under grant number 2201NHSCDD, from the U.S. Administration for Community Living, Department of Health and Human Services, Washington, D.C. 20201. Grantees undertaking projects with government sponsorship are encouraged to express freely their findings and conclusions. Points of view or opinions do not, therefore, necessarily represent official ACL policy.

**Disability Rights Center
Payment Terms**

Payment Terms:

This is a one-year contract for \$50,000, with the potential for extension and/or renewal for additionally years if funds are available and as agreed on by both parties. The funds will be distributed to the DRC in four payments of \$12,500 on a quarterly basis, subject to DRC's compliance with the terms and conditions of this agreement. Please see attached budget.

An invoice must be completed, signed, and returned to the Developmental Disabilities Council before the beginning of each quarter, to initiate payment. Please mail the invoice to:

Isadora Rodriguez-Legendre, MSW
Executive Director
NH Council on Developmental Disabilities
2 ½ Beacon Street, Ste. 10
Concord, NH 03301-4447

Disability Rights Center - NH, Inc.
Supported Decision Making
Project Budget

Revenue

State of NH	50,000
In-Kind Labor	7,500
Donations	<u>5,000</u>
 Total Revenue	 62,500

Expenses

Salary - (Program Mngr - Step 15)	25,973
Taxes & Benefits	9,896
Other Staff	5,910
Taxes & Benefits	1,331
In-Kind Labor (Law Students, Interns & Other Professional Services)	7,500
Technology	1,200
Mileage (1200 miles)	690
Subcontracts - ABLE & NH Family Voices	5,000
Administrative Costs (Space, Ins., Administrative time etc.)	<u>5,000</u>
 Total Expenses	 62,500

Certificate of Authority # 2

(Corporation, Non-Profit Corporation)

Corporate Bylaws

I, Katherine Epstein, hereby certify that I am duly elected Chair/Officer of
(Name)

Disability Rights Center - NH. I hereby certify the following is a true copy of the
(Name of Corporation)

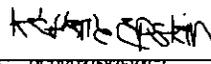
current Bylaws or Articles of Incorporation of the Corporation and that the Bylaws or
Articles of Incorporation authorize the following officers or positions to bind the
Corporation for contractual obligations DRC-NH Executive Director.
(list officer titles or position)

I further certify that the following individuals currently hold the office or positions
authorized: Stephanie Patrick.
(list individuals holding positions authorized)

I further certify that it is understood that the State of New Hampshire will rely on this
certificate as evidence that the person listed above currently occupies the position indicated
and that they have full authority to bind the corporation. This authority **shall remain valid**
for thirty (30) days from the date of this certificate.

DATED: 2/4/2022

ATTEST:

DocuSigned by:

Chair, DRC-NH
Board of Directors
(Name & Title)

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 **DISABILITY RIGHTS CENTER-NEW HAMPSHIRE, INC.** is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 23, 1977. 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: 60226

Certificate Number: 0005661989



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 7th day of February A.D. 2022.

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

William M. Gardner
Secretary of State



DISARIG-01

DBEAUDOIN

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/8/2022

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

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

PRODUCER Davis & Towle Morrill & Everett, Inc. 115 Airport Road Concord, NH 03301	CONTACT NAME:		
	PHONE (A/C, No, Ext):	(603) 225-6611	FAX (A/C, No): (603) 225-7935
	E-MAIL ADDRESS:		
	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Liberty Mutual Insurance Company		23043
INSURED Disability Rights Center - NH, Inc. 64 N Main Street, Suite 2, 3rd Floor Concord, NH 03301-4971	INSURER B:		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO: JECT <input type="checkbox"/> LOC OTHER:			BZS58206748	12/13/2021	12/13/2022	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000
							MED EXP (Any one person)	\$ 15,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 2,000,000
							PRODUCTS - COM/POP AGG	\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	\$
	<input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	XWO58206748	12/13/2021	12/13/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	
							E.L. EACH ACCIDENT	\$ 100,000
							E.L. DISEASE - EA EMPLOYEE	\$ 100,000
							E.L. DISEASE - POLICY LIMIT	\$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Workers Compensation Information

3A State: NH

CERTIFICATE HOLDER

CANCELLATION

NH Council on Developmental Disabilities 2 1/2 Beacon Street, Unit 10 Concord, NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Donna P. Beaudoin</i>

Disability Rights Center – NH, Inc.
Financial Statements
With Schedule of Expenditures of Federal Awards
September 30, 2021 and 2020
and
Independent Auditor's Report

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance
With *Government Auditing Standards***

**Report on Compliance for Each Major Federal Program
and Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Schedule of Findings and Questioned Costs

DISABILITY RIGHTS CENTER - NH, INC.
FINANCIAL STATEMENTS
September 30, 2021 and 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Disability Rights Center – NH, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Disability Rights Center - NH, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Disability Rights Center - NH, Inc. as of September 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2022, on our consideration of Disability Rights Center - NH, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Disability Rights Center - NH, Inc.'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 Disability Rights Center - NH, Inc.'s internal control over financial reporting and compliance.

Vashon Clukay & Company PC

Manchester, New Hampshire
January 27, 2022

DISABILITY RIGHTS CENTER - NH, INC.
STATEMENTS OF FINANCIAL POSITION
September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS:		
Cash	\$ 497,363	\$ 311,111
Cash, restricted	53,925	19,662
Investments	1,314,925	1,432,321
Grants and contracts receivable	154,832	264,400
Prepaid expenses	38,038	33,199
TOTAL CURRENT ASSETS	<u>2,059,083</u>	<u>2,060,693</u>
PROPERTY AND EQUIPMENT:		
Leasehold improvements	10,000	10,000
Furniture and equipment	17,849	17,849
	<u>27,849</u>	<u>27,849</u>
Less accumulated depreciation	(24,720)	(23,215)
PROPERTY AND EQUIPMENT, NET	<u>3,129</u>	<u>4,634</u>
OTHER NONCURRENT ASSETS:		
Deposits	5,457	7,424
TOTAL OTHER NONCURRENT ASSETS	<u>5,457</u>	<u>7,424</u>
TOTAL ASSETS	<u>\$ 2,067,669</u>	<u>\$ 2,072,751</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 5,940	\$ 14,534
Accrued payroll and benefits	78,609	91,541
Other liabilities	22,711	17,272
Deposits held for others	53,925	19,662
TOTAL CURRENT LIABILITIES	<u>161,185</u>	<u>143,009</u>
TOTAL LIABILITIES	<u>161,185</u>	<u>143,009</u>
NET ASSETS:		
Without donor restrictions:		
Undesignated	800,926	761,759
With donor restrictions:		
Purpose restrictions	1,069,608	1,128,983
Time restrictions	35,950	39,000
TOTAL NET ASSETS	<u>1,906,484</u>	<u>1,929,742</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,067,669</u>	<u>\$ 2,072,751</u>

See notes to financial statements

DISABILITY RIGHTS CENTER - NH, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
SUPPORT AND REVENUE:		
Contributions	\$ 19,628	\$ 19,298
Government grants and contracts	1,518,525	1,393,469
Legal fees	800	827
Miscellaneous income	607	152
Interest and dividends, net	9,151	27,836
Realized gains on investments	3,043	3,100
Unrealized gains on investments	49,906	8,315
TOTAL SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS	<u>1,601,660</u>	<u>1,452,997</u>
NET ASSETS RELEASED FROM RESTRICTIONS:		
Satisfaction of donor restrictions	<u>170,293</u>	<u>84,088</u>
TOTAL NET ASSETS RELEASED FROM RESTRICTIONS	<u>170,293</u>	<u>84,088</u>
TOTAL REVENUES AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	<u>1,771,953</u>	<u>1,537,085</u>
EXPENSES:		
Program services	1,639,614	1,421,513
Management and general	87,941	83,282
Fundraising and development	5,231	7,211
TOTAL EXPENSES	<u>1,732,786</u>	<u>1,512,006</u>
TOTAL INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>39,167</u>	<u>25,079</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Government grants and contracts	94,425	230,127
Legal fees	13,443	16,433
Net assets released from restrictions	<u>(170,293)</u>	<u>(84,088)</u>
(DECREASE) INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(62,425)</u>	<u>162,472</u>
CHANGE IN NET ASSETS	(23,258)	187,551
NET ASSETS, OCTOBER 1	<u>1,929,742</u>	<u>1,742,191</u>
NET ASSETS, SEPTEMBER 30	<u>\$ 1,906,484</u>	<u>\$ 1,929,742</u>

See notes to financial statements

DISABILITY RIGHTS CENTER - NH, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 For the Year Ended September 30, 2021

	Program Services										Total Program Services	Management and General	Fundraising	Total	
	PADD	PAIMI	PATBI	PAVA	PAIR	PAAT	PABRP	PABSS	Special Education / COVID	Contracts					VACC
SALARIES AND RELATED EXPENSES:															
Salaries and wages	\$ 340,583	\$ 281,547	\$ 26,667	\$ 45,052	\$ 173,041	\$ 40,783	\$ 53,080	\$ 97,424	\$ 68,113	\$ -	\$ 7,145	\$ 1,133,435	\$ 55,519	\$ 2,354	\$ 1,191,308
Payroll taxes	25,487	21,070	1,997	3,294	12,973	3,043	3,979	7,127	5,031	-	527	84,528	4,155	176	88,859
Employee benefits	53,692	43,974	4,245	8,338	28,560	6,620	6,181	17,016	5,909	-	1,424	175,959	8,375	345	184,679
	<u>419,762</u>	<u>346,591</u>	<u>32,909</u>	<u>56,684</u>	<u>214,574</u>	<u>50,446</u>	<u>63,240</u>	<u>121,567</u>	<u>79,053</u>	<u>-</u>	<u>9,096</u>	<u>1,393,922</u>	<u>68,049</u>	<u>2,875</u>	<u>1,464,846</u>
OTHER EXPENSES:															
Recruitment	42	37	3	4	22	5	9	19	-	-	2	143	7	-	150
Client costs	1,648	71	5	2,468	427	45	-	308	405	3,497	11,681	20,555	786	-	21,341
Travel	190	217	6	38	68	41	410	38	-	-	-	1,008	37	-	1,045
Conferences	2,570	2,562	378	547	1,048	378	468	916	-	-	63	8,930	316	-	9,246
Community Outreach education	1,248	4,676	195	817	595	135	69	3,326	-	1,372	283	12,716	8,198	387	21,301
Space	28,777	21,496	2,105	3,684	12,926	3,055	4,719	7,918	-	-	568	85,158	3,821	120	89,099
Telephone	1,210	967	114	120	640	128	1,538	277	754	-	50	5,798	234	4	6,036
Cable and web hosting	831	618	60	104	374	87	134	238	-	-	17	2,453	111	3	2,567
Office supplies	4,069	3,324	349	586	1,874	446	1,052	1,188	350	-	72	13,310	584	235	14,129
Office equipment	610	569	70	104	307	76	116	1,589	954	593	4	4,992	195	-	5,187
Postage	546	466	40	67	276	62	169	147	-	-	11	1,784	89	235	2,108
Library	5,819	4,280	421	703	2,709	637	903	1,521	33	-	109	17,135	787	28	17,950
Membership dues	3,392	2,925	336	681	1,576	402	728	935	1,385	-	40	12,400	1,106	8	13,514
Systems maintenance	661	473	40	85	270	62	95	173	535	-	12	2,406	106	4	2,516
Depreciation	164	121	12	20	74	17	26	45	-	-	3	482	1,022	1	1,505
Insurance	2,495	1,828	180	314	1,123	261	402	680	-	-	49	7,332	332	11	7,675
Accounting	8,579	6,123	787	1,330	4,527	977	1,502	1,826	41	-	88	25,780	1,351	597	27,728
Board expense	501	1,057	94	191	259	80	159	159	-	-	38	2,538	22	-	2,560
Professional fees	3,204	3,239	947	1,399	2,267	947	590	1,051	7,128	-	-	20,772	788	723	22,283
Total	<u>\$ 486,318</u>	<u>\$ 401,550</u>	<u>\$ 39,051</u>	<u>\$ 69,946</u>	<u>\$ 245,936</u>	<u>\$ 58,287</u>	<u>\$ 76,329</u>	<u>\$ 143,911</u>	<u>\$ 90,638</u>	<u>\$ 5,462</u>	<u>\$ 22,186</u>	<u>\$ 1,639,614</u>	<u>\$ 87,941</u>	<u>\$ 5,231</u>	<u>\$ 1,732,786</u>

See notes to financial statements

DISABILITY RIGHTS CENTER - NH, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 For the Year Ended September 30, 2020

	Program Services									Total Program Services	Management and General	Fundraising	Total	
	PADD	PAIMI	PATBI	PAVA	PAIR	PAAT	PABRP	PABSS	Special Education / COVID					Contracts
SALARIES AND RELATED EXPENSES:														
Salaries and wages	\$ 321,580	\$ 232,922	\$ 37,255	\$ 53,475	\$ 195,265	\$ 41,447	\$ 52,613	\$ 51,783	\$ 5,186	\$ -	\$ 991,526	\$ 52,149	\$ 3,175	\$ 1,046,850
Payroll taxes	24,333	17,633	2,813	4,044	14,819	3,136	3,959	3,892	-	-	74,629	3,944	238	78,811
Employee benefits	48,037	35,191	5,922	9,861	33,580	7,837	5,776	7,058	-	-	153,262	7,245	519	161,036
	<u>393,950</u>	<u>285,746</u>	<u>45,990</u>	<u>67,380</u>	<u>243,664</u>	<u>52,420</u>	<u>62,348</u>	<u>62,733</u>	<u>5,186</u>	<u>-</u>	<u>1,219,417</u>	<u>63,348</u>	<u>3,932</u>	<u>1,286,697</u>
OTHER EXPENSES:														
Client costs	790	179	164	8	1,016	348	-	16	183	120	2,824	262	-	3,086
Travel	434	138	31	435	217	9	1,694	2	-	-	2,960	101	-	3,061
Conferences	1,314	1,378	224	271	681	165	348	299	-	-	4,680	185	36	4,901
Community Outreach education	2,711	2,701	438	763	1,486	355	186	692	-	864	10,196	10,552	367	21,115
Space	26,804	18,863	3,059	5,163	16,355	3,277	5,192	4,102	-	-	82,815	3,262	244	86,321
Telephone	593	421	70	108	366	74	1,216	88	1,484	-	4,420	175	5	4,600
Cable and web hosting	845	588	96	158	517	107	162	125	-	-	2,598	103	7	2,708
Office supplies	3,700	2,556	417	717	2,257	444	915	602	172	-	11,780	465	31	12,276
Office equipment	1,293	1,081	170	229	715	145	258	313	3,290	2,307	9,801	350	19	10,170
Postage	529	375	63	99	315	64	189	73	-	-	1,707	104	190	2,001
Library	4,872	3,470	556	940	2,953	589	929	763	-	-	15,072	595	48	15,715
Membership dues	3,224	2,772	406	768	1,786	422	766	675	-	193	11,012	864	17	11,893
Systems maintenance	1,752	1,248	210	319	1,031	205	324	239	-	-	5,328	207	16	5,551
Depreciation	157	110	18	30	96	20	30	24	-	-	485	1,019	1	1,505
Insurance	2,445	1,717	275	467	1,494	301	473	371	-	-	7,543	298	22	7,863
Accounting	4,176	3,032	475	816	2,450	530	858	705	-	4	13,046	759	178	13,983
Advisory council	-	133	-	-	-	-	-	-	-	-	133	5	-	138
Board expense	213	240	83	131	214	71	119	119	-	-	1,190	66	91	1,347
Professional fees	-	-	-	-	-	-	-	-	-	14,506	14,506	562	2,007	17,075
Total	<u>\$ 449,802</u>	<u>\$ 326,748</u>	<u>\$ 52,745</u>	<u>\$ 78,802</u>	<u>\$ 277,613</u>	<u>\$ 59,546</u>	<u>\$ 76,007</u>	<u>\$ 71,941</u>	<u>\$ 10,315</u>	<u>\$ 17,994</u>	<u>\$ 1,421,513</u>	<u>\$ 83,282</u>	<u>\$ 7,211</u>	<u>\$ 1,512,006</u>

See notes to financial statements

DISABILITY RIGHTS CENTER - NH, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (23,258)	\$ 187,551
Adjustments to Reconcile (Decrease) Increase in Net Assets to to Net Cash Provided by Operating Activities:		
Net unrealized gains on investments	(49,906)	(8,315)
Depreciation	1,505	1,505
Changes in assets and liabilities:		
Grants and contracts receivable	109,568	(122,736)
Prepaid expenses	(4,839)	(1,814)
Deposits	1,967	(971)
Accounts payable	(8,594)	(5,265)
Accrued payroll and benefits	(12,932)	27,919
Other liabilities	5,439	13,985
Deferred revenue	34,263	19,662
Net Cash Provided by Operating Activities	<u>53,213</u>	<u>111,521</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments		(30,003)
Sale of investments	<u>167,302</u>	
Net Cash Provided (Used) for Investing Activities	<u>167,302</u>	<u>(30,003)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	220,515	81,518
Cash and cash equivalents, beginning of year	<u>330,773</u>	<u>249,255</u>
Cash and cash equivalents, ending of year	<u>\$ 551,288</u>	<u>\$ 330,773</u>

See notes to financial statements

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO FINANCIAL STATEMENTS
For the Years Ended September 30, 2021 and 2020

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

Disability Rights Center – NH, Inc. (the Entity) was organized in 1978 and is dedicated to the full and equal enjoyment of civil and other legal rights by persons with disabilities. The Entity is the designated Protection and Advocacy system for the State of New Hampshire on behalf of individuals with disabilities.

The Entity has the following programs:

Protection and Advocacy for Individuals with Developmental Disabilities (PADD) is administered by the U.S. Department of Health and Human Services through the Administration for Community Living. The objective of this program is to protect and advocate for the legal and human rights of individuals with developmental disabilities, thus becoming independent, productive, and integrated members of their communities.

Protection and Advocacy for Individuals with Mental Illness (PAIMI) is administered by the U.S. Department of Health and Human Services through the Substance Abuse and Mental Health Services Administration. The objective of this program is to protect and advocate for the rights of individuals with mental illness, to include investigating reported incidents of abuse and neglect, and serious injury and deaths that may occur in public and private care and treatment facilities.

Protection and Advocacy for Traumatic Brain Injury (PATBI) is administered by the U.S. Department of Health and Human Services through the Administration for Community Living. The objective of this program is to improve access to health and other services for individuals with traumatic brain injury and their families and to enhance the recovery, independence, and quality of life of persons with brain injury through advocacy for legal rights.

Protection and Advocacy for the Help America Vote Act (PAVA) is administered by the U.S. Department of Health and Human Services through the Administration for Community Living. The objective of this program is to ensure full participation in the electoral process for individuals with disabilities through advocacy for education, training, and technical assistance.

Protection and Advocacy of Individual Rights (PAIR) is administered by the U.S. Department of Education through the Office of Special Education and Rehabilitative Services. The objective of this program is to protect and advocate for the legal and human rights of individuals with disabilities who are ineligible for advocacy services from other protection and advocacy programs, such as PADD or PAIMI, or the Client Assistance Program (CAP) administered by the State.

Protection and Advocacy for Assistive Technology (PAAT) is administered by the U.S. Department of Health and Human Services through the Administration for Community Living. The objective of this program is to assist in the acquisition, utilization, or maintenance of assistive technology or assistive technology services for individuals with disabilities.

Protection and Advocacy for Beneficiaries with Representative Payees (PABRP) is administered by the Social Security Administration. The objective of this program is to conduct periodic onsite reviews of

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended September 30, 2021 and 2020

Representative Payees. In addition, the Entity will also conduct educational visits and conduct reviews based on allegations they receive of payee misconduct.

Protection and Advocacy for Beneficiaries of Social Security (PABSS) is administered by the Social Security Administration. The objective of this program is to provide information on vocational rehabilitation and employment services and advocate for beneficiaries with disabilities who need to secure, maintain, or reestablish gainful employment.

Expanding Disabilities Network's (P&As) Access to Covid 19 Vaccines (VACC) is administered by the U.S. Department of Health and Human Services through the Administration for Community Living. The objective of this program is to disseminate credible information about Covid-19 vaccines and to help individuals with disabilities to obtain vaccines. Additionally, to provide technical assistance to local health departments and other entities on vaccine accessibility.

Special Education and Covid-19 Law Project (SPECIAL) is funded by a variety of sources including NH Charitable Foundation, Granite United Way, Endowment for Health, and the Barr Foundation. This project is solely focused on protecting the educational rights of children with disabilities who have been affected by the Covid-19 pandemic through individual representation, system advocacy and public policy work.

The IOLTA grant award received from the New Hampshire Bar Association provides general operating support for attorneys working on behalf of individuals with disabilities.

Accounting Policies

The accounting policies of the Entity conform to accounting principles generally accepted in the United States of America as applicable to non-profit entities, except as indicated hereafter. The following is a summary of significant accounting policies.

Basis of Presentation

The financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Entity is required to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Entity. These net assets may be used at the discretion of management and the Board of Directors.

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. 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.

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended September 30, 2021 and 2020

Basis of Accounting

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

Revenues from program services are recorded when earned. Other miscellaneous revenues are recorded upon receipt.

Recognition of Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Entity that is, in substance, unconditional. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

For the purpose of the statements of cash flows, cash and cash equivalents consists of demand deposits, cash on hand, and restricted cash, which are required to be kept in a separate bank account, and all highly liquid investments with a maturity of 90 days or less.

	<u>2021</u>	<u>2020</u>
As presented on the Statements of Financial Position:		
Cash	\$ 497,363	\$ 311,111
Cash, restricted	<u>53,925</u>	<u>19,662</u>
	<u>\$ 551,288</u>	<u>\$ 330,773</u>

Investments

Investments, which consist of certificates of deposit, mutual funds, money market accounts, and equities, are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest income, realized and unrealized gains and losses, less external investment expenses.

Property and Equipment

Property and equipment are stated at cost. Donated property and equipment is recorded at fair value determined as of the date of the donation. The Entity's policy is to capitalize expenditures for equipment and major improvements with a cost in excess of \$5,000 and to charge to operations currently for expenditures which do not extend the lives of related assets in the period incurred. Depreciation is computed using the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives as follows:

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended September 30, 2021 and 2020

	<u>Years</u>
Leasehold improvements	10
Furniture and equipment	5-10

Depreciation expense was \$1,505 for both the years ended September 30, 2021 and 2020, respectively.

Deposits Held for Others

Deposits held for others consist of funds that are held for the express purpose of third-party individuals and organizations and are therefore not available to support the Entity's own programs.

Compensated Absences

Employees of the Entity working full-time are entitled to paid time off. Vacation time is earned from the first day of work. A maximum of 6 weeks can be earned based on years of service while 5 days can be carried over and accumulated to the next year. Accumulated vacation time is payable upon termination of employment with proper notice. The Entity accrues accumulated vacation wages accordingly.

Donated Services, Materials and Facilities

The Entity benefits from volunteer time and effort. The value of these volunteer efforts, while critical to the success of its mission, is not reflected in the financial statements since it does not meet the criteria necessary for recognition according to generally accepted accounting principles.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited. The Entity's cost allocation method is based on actual direct hours worked. Direct costs which can be specifically identified to a program are charged directly. For expenses which all programs benefit, expenses are charged based on the proportion of direct hours worked in each program. Salaries, payroll taxes, and certain payroll benefits are allocated biweekly based on advocacy staff time directly allocated to the program. Other payroll benefits are allocated monthly based on each employee's time spent working on a specific program. Time not directly identifiable to a program is allocated proportionally using the average of advocacy staff time from the previous 12 weeks. All other costs are allocated monthly based on advocacy staff time.

Bad Debts

The Entity uses the reserve method for accounting for bad debts. No allowance has been recorded as of September 30, 2021 and 2020, because management of the Entity believes that all outstanding receivables are fully collectible.

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended September 30, 2021 and 2020

Revenue and Revenue Recognition

The Entity recognizes contributions and miscellaneous revenue when cash is received. Investment income is recognized monthly when received. The Entity recognizes revenue from legal fees based on time and effort when the measurable performance is completed.

The Entity also has revenue derived from cost-reimbursable federal and state contracts and grants, which are conditional upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue without donor restrictions when the Entity has incurred expenditures in compliance with the specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as revenue with donor restrictions, and amounts not yet received but already awarded are recorded as grants and contracts receivable.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Entity has received a determination letter from the Internal Revenue Service stating that it qualifies for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code for any exempt function income. In addition, the Entity is not subject to state income taxes. Accordingly, no provision has been made for Federal or State income taxes.

FASB Accounting Standards Codification Topic 740 entitled *Accounting for Income Taxes* requires the Entity to report uncertain tax positions for financial reporting purposes. The Entity had no uncertain tax positions as of September 30, 2021 and, accordingly does not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

Fair Value of Financial Instruments

Cash and equivalents, accounts receivable, accounts payable and accrued expenses are carried in the financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Change in Accounting Principle

The Financial Accounting Standards Board (FASB) issued new guidance that created Topic 606, *Revenue from Contracts with Customers*, in the Accounting Standards Codification (ASC). Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, *Revenue Recognition*, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The new guidance also added Subtopic 340-40, *Other Assets and Deferred Costs-Contracts with Customers*, to the ASC to require the deferral of incremental costs of obtaining a contract with a customer. Collectively, we refer to the new Topic 606 and Subtopic 340-40 as the “new guidance.”

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended September 30, 2021 and 2020

The Entity adopted the requirements of the new guidance as of October 1, 2020, utilizing the modified retrospective method of transition. The new guidance was applied using the practical expedient provided in Topic 606 that allows the guidance to be applied only to contracts that were not complete as of October 1, 2020. Adoption of the new guidance resulted in changes to our accounting policies for revenue recognition, trade receivables, contract costs, contract liabilities, and deferred costs. However, management estimates that the effect of these changes on the amounts that would have been reported under the former guidance to be immaterial. Management has evaluated the impact of the application of this standard and determined any applicability to the Entity is not material.

NOTE 2—LIQUIDITY AND AVAILABILITY

The Entity regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Entity will strive to maintain, at a minimum, 6 months of operating expenses in reserve. Any use of the reserve for operating expenses, causing the Entity to maintain less than 6 months of operating expenses in reserve must be approved by the Board of Directors. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Entity considers all expenditures related to its ongoing programs and activities as well as the conduct of services undertaken to support those activities to be general expenditures.

The following table reflects the Entity’s financial assets as of September 30, 2021 and 2020, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. In the event of an unanticipated liquidity need, the Entity also could draw upon \$150,000 of its available line of credit, as further discussed in Note 6.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use and internal board designations, within one year of the balance sheet date, comprise the following:

	<u>2021</u>	<u>2020</u>
Cash and equivalents	\$ 497,363	\$ 311,111
Investments	1,314,925	1,432,321
Grants and contracts receivable	<u>154,832</u>	<u>264,400</u>
Total Financial Assets	1,967,120	2,007,832
Less:		
Net assets with donor restrictions	<u>(1,105,558)</u>	<u>(1,167,983)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 861,562</u>	<u>\$ 839,849</u>

NOTE 3—CONCENTRATION OF CREDIT RISK

The Entity maintains bank deposits at local financial institutions located in New Hampshire. The Entity’s demand deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000. At September 30, 2021 and 2020, the Entity’s bank balances were fully insured.

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended September 30, 2021 and 2020

NOTE 4—INVESTMENTS

Fair Value Measurements

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. The Entity reports under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820) which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

Level 1 – Inputs to the valuation methodology are unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2 – Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities that are not active;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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 our assessment of the quality, risk, or liquidity profile of the asset or liability.

Following is a description of the valuation methodologies used for assets measured at fair value.

Money market funds, mutual funds, and equities: Valued at the closing price reported on the active market on which the individual securities are traded.

Certificates of Deposit: Valued at acquisition cost plus accrued interest which approximates fair value.

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended September 30, 2021 and 2020

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Entity believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Entity's assets at fair value:

Assets at Fair Value as of September 30, 2021			
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Money market funds	\$ 11,942		\$ 11,942
Mutual funds	485,031		485,031
Equities	229,748		229,748
Certificates of deposit		\$ 588,204	588,204
Total assets at fair value	<u>\$ 726,721</u>	<u>\$ 588,204</u>	<u>\$ 1,314,925</u>

Assets at Fair Value as of September 30, 2020			
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Money market funds	\$ 10,363		\$ 10,363
Mutual funds	471,773		471,773
Equities	187,057		187,057
Certificates of deposit		\$ 763,128	763,128
Total assets at fair value	<u>\$ 669,193</u>	<u>\$ 763,128</u>	<u>\$ 1,432,321</u>

NOTE 5—GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable, by funding category, consist of the following at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
PADD	\$ 955	\$ 78,801
PAIMI	42,039	50,947
PATBI	3,227	8,553
PAVA	7,072	12,753
PAIR	15,374	2,926
PAAT	2,212	6,070
VACC	1,807	-
PABRP	9,170	21,456
PABSS	17,685	11,699
IOLTA	40,442	44,062
Other	14,849	27,133
	<u>\$ 154,832</u>	<u>\$ 264,400</u>

NOTE 6—LINE OF CREDIT

The Entity has an available line of credit with its primary bank for up to \$150,000. The interest rate is at the bank's prime rate plus 1.75%. The interest rate at September 30, 2021 and 2020 was 3.25% and

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended September 30, 2021 and 2020

4.25%, respectively. No amounts have been drawn on the line of credit and there was no outstanding balance due as of September 30, 2021 and 2020.

NOTE 7—PENSION PLAN

The Entity operates a 401(k)-retirement plan as a benefit for all eligible employees. Employees age 18 or older who have completed six months of service are eligible to contribute to the plan. The Entity contributes 2.5% of employees' salaries to the plan in the month following one year of service. In addition, eligible employees may make contributions to the plan through elective salary deferrals or after-tax contributions and the Entity will match these employee contributions up to 5%, as determined by a matching schedule based on years of service, at a rate of 50%, 75% or 100%. All employer contributions are vested according to service years. Employer contributions to the plan for the years ended September 30, 2021 and 2020 totaled \$69,707 and \$58,725, respectively.

NOTE 8—NET ASSETS

Net assets with donor restrictions as of September 30, 2021 and 2020 represent contributions whose use has been limited by the donors as to purpose and future time periods and are as follows:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified period:		
IOLTA	\$ 35,950	\$ 39,000
Subject to expenditure for specified purpose:		
Other contracts	14,100	23,438
Other donations	-	10,000
Special Education project	68,120	121,600
PAIMI	877,874	864,431
PABBS	109,514	109,514
	<u>1,069,608</u>	<u>1,128,983</u>
Total Net Assets With Donor Restrictions	<u>\$ 1,105,558</u>	<u>\$ 1,167,983</u>

NOTE 9—REVENUE FROM CONTRACTS WITH CUSTOMERS

The Entity has adopted Accounting Standards Update (ASU) No. 2014-09 *Revenue from Contracts with Customers (Topic 606)*, as amended as management believes the standard improved the usefulness and understandability of the Entity's financial reporting.

The Entity recognized \$13,443 and \$16,260 of revenue of which was included in contract liabilities for the year ended September 30 2021 and 2020, respectively.

The following table provides information about the balances of receivables, contract assets, and contract liabilities associated with contracts with customers for the year ended September 30, 2021 and 2020:

	<u>Receivables</u>	<u>Contract Assets</u>	<u>Contract Liabilities</u>
September 30, 2021	\$ -	\$ -	\$ 18,427
September 30, 2020	\$ -	\$ -	\$ 6,487
October 1, 2019	\$ -	\$ -	\$ -

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended September 30, 2021 and 2020

NOTE 10—CONCENTRATION OF REVENUE RISK

The Entity's primary source of revenues is fees and grants received directly from the federal government. During the years ended September 30, 2021 and 2020, the Entity recognized revenue of \$1,505,976 (84.7%) and \$1,382,005 (90%), respectively, from fees and grants from governmental agencies. Revenue is recognized as earned under the terms of the grant contracts and is received on a cost reimbursement basis. Other support originates from other program services, contributions and investment income.

NOTE 11—LEASE COMMITMENTS

The Entity entered into a lease for office space located in Concord, NH through July 30, 2024. The lessee agrees to pay an annual base rent of \$62,000, with subsequent yearly increases, ranging from 1.5% to 3.5%, based on the regional Consumer Price Index. Lease expense for the years ended September 30, 2021 and 2020 was \$67,902 and \$67,499, respectively.

The following is a schedule, by years, of the future minimum payments for operating leases:

<u>Year Ended</u> <u>September 30,</u>	<u>Annual</u> <u>Lease Commitments</u>
2022	\$ 70,157
2023	\$ 71,209
2024	\$ 60,081

NOTE 12—OLMSTEAD SETTLEMENT

On February 9, 2012, the Entity filed a class action complaint, "*Amanda D v. the State of New Hampshire (formerly Lynn E. v. the State of New Hampshire)*" (Civ. No. 1:12-cv-53-SM), on behalf of individuals in the State of New Hampshire alleging New Hampshire's administration of its mental health system violates the rights of individuals with serious mental illness under the Americans with Disabilities Act, the Rehabilitation Act, and the Nursing Home Reform Act. The parties reached a settlement agreement which was approved by the United States District Court for the State of New Hampshire on February 12, 2014.

The terms of the settlement included provisions for the Entity and its partners to perform ongoing monitoring of the State of New Hampshire's implementation and compliance with the terms of the settlement agreement over the next five years. The terms of the settlement also provided for payments to be issued by the State of New Hampshire to the Entity and its partners for attorney fees, costs, and ongoing monitoring, in the total amount of \$2,426,800. The Entity then established a reserve of \$400,000 to cover the anticipated future costs of monitoring. The settlement was completed as of September 30, 2018. For the years ended September 30, 2021 and 2020, the Entity received an additional monitoring payment of \$13,443 and \$16,260, respectively.

NOTE 13—CONTINGENCIES

The Entity participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of additional expenses which may be disallowed by the granting agency cannot be determined at this time, although the Entity expects such amounts, if any, to be immaterial.

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended September 30, 2021 and 2020

NOTE 14—SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 27, 2022 which is the date the financial statements were available to be issued.

NOTE 15—FUTURE ACCOUNTING STANDARDS

FASB has issued ASU 2016-02, *Lease (Topic 842)*, which the Entity is required to implement for the year ending September 30, 2023. Management believes that this update will have a potentially significant impact on the financial statements. The Entity will be required to recognize a right-of-use asset and a lease liability for transactions currently identified as operating leases.

SCHEDULE I
DISABILITY RIGHTS CENTER - NH, INC
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2021

Federal Granting Agency/Recipient State Agency/Grant Program/State <u>Grant Number</u>	Assistance Listing Number	Total Federal Expenditures
DEPARTMENT OF EDUCATION		
Received directly from U.S. Treasury Department		
Program of Protection and Advocacy of Individual Rights	84.240	
#H240A200030-20		\$ 33,440
#H240A210030		176,454
		<u>209,894</u>
Total Department of Education		<u>209,894</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Received directly from U.S. Treasury Department		
Protection and Advocacy for Individuals with Mental Illness	93.138	
#6X98SM082542-01M001		184,667
#1X98SM083850-01		228,690
		<u>413,357</u>
Voting Access for Individuals with Disabilities- Grants for Protection and Advocacy Systems	93.618	
#2001NHPAVA-02		72,464
#2101NHPAVA-00		61
		<u>72,525</u>
Developmental Disabilities Basic Support and Advocacy Grants	93.630	
#2001NHPADD-02		46,739
#2101NHPADD-01		414,977
#2101NHPAC5-00		23,004
		<u>484,720</u>
ACL Assistive Technology State Grants for Protection and Advocacy	93.843	
#2001NHPAAT-02		6,727
#2101NHPAAT-01		50,000
		<u>56,727</u>
State Grants for Protection and Advocacy Services	93.873	
#2001NHPATB-02		9,939
#2101NHPATB-01		30,452
		<u>40,391</u>
Total Department of Health and Human Services		<u>1,067,720</u>
SOCIAL SECURITY ADMINISTRATION		
Received directly from U.S. Treasury Department		
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	
#6 PAB190203430-01-02		80,766
#6 PAB19020343-01-03		68,452
#1 SPS18000036-01-00		7,124
#6 SPS18000036-04-01		72,020
		<u>228,362</u>
Total Social Security Administration		<u>228,362</u>
Total Federal Financial Assistance		<u>\$ 1,505,976</u>

See notes to schedule of expenditures of federal awards

DISABILITY RIGHTS CENTER – NH, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2021

NOTE 1—GENERAL

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

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Entity's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

NOTE 3—INDIRECT COST RATE

Disability Rights Center – NH, Inc. has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4—RELATIONSHIP TO FINANCIAL STATEMENTS

The recognition of expenditures of federal awards has been reported in Disability Rights Center – NH, Inc.'s financial statements as program services and management and general expenses, as applicable.

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

Independent Auditor's Report

To the Board of Directors
Disability Rights Center – NH, Inc.

We have audited, 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, the financial statements of Disability Rights Center – NH, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 27, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Vashon Clukay & Company PC

Manchester, New Hampshire
January 27, 2022

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

Independent Auditor's Report

To the Board of Directors
Disability Rights Center – NH, Inc.

Report on Compliance for Each Major Federal Program

We have audited Disability Rights Center – NH, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Disability Rights Center – NH, Inc.'s major federal program for the year ended September 30, 2021. Disability Rights Center – NH, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Disability Rights Center – NH, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Disability Rights Center – NH, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2021.

Report on Internal Control Over Compliance

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

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

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

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

Vashon Clukay & Company PC

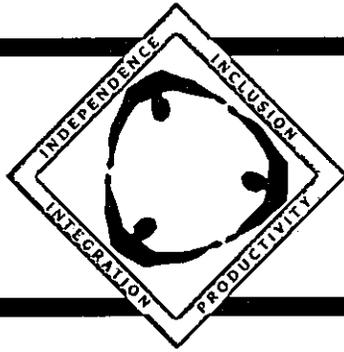
Manchester, New Hampshire
January 27, 2022

Section II—Financial Statement Findings

There were no findings relating to the financial statements required to be reported by GAGAS.

Section III—Federal Award Findings and Questioned Costs

There were no findings and questioned costs as defined under 2 CFR 200.516(a).



NEW HAMPSHIRE COUNCIL ON DEVELOPMENTAL DISABILITIES

RFP 2022-0001

NHCDD Demonstration Grant-Supported Decision Making

Date of Release: November 19, 2021

Due Date: All submissions must be received by 4:00 pm (EDT) December 30, 2021

Notification of Winning Proposal Results: January 14, 2022

Contact: All questions related to this RFP shall be sent via email by to: December 28, 2021.

Isadora Rodriguez-Legendre,
NH Council on Developmental Disabilities
2 ½ Beacon Street, Concord NH 03301
Isadora.rodriguez-legendre@ddc.nh.gov

QUESTIONS ARE TO BE SUBMITTED IN WRITTEN FORMAT ONLY. THIS IS A LEGAL PROCESS AND WE CANNOT ANSWER QUESTIONS VERBALLY.

Applicable Laws and Regulations: All applicable Federal and State laws, county and municipal ordinances, orders, rules and regulations of all authorities having jurisdiction over the services to be provided shall apply to the bid/proposal throughout, and they will be deemed to be included in the contract the same as though they were written in full therein.

Funds Available: The New Hampshire Council on Developmental Disabilities Council has set aside a maximum of \$50,000 federal funds for fiscal support of this proposal. The funding available is \$50,000 for a 12 month period within FY2022 and 2023, with the potential for renewal for a second year if funds are available and as agree on by both parties.

Funding Source: 100% federal funds, CFDA#93.630 from the U.S. Department of Health & Human Services, Administration on Intellectual and Developmental Disabilities, through Council.

Ineligible Entities: Federal regulations limit and restrict the ability of individuals or entities debarred or suspended by a Federal Agency from doing business with, or contracting for the use of federal funds with, through the New Hampshire Council on Developmental Disabilities. See 29 CFR, Part 98; 45 CFR, Part 76.

Evaluation of Award: All proposals received by the due date and time will be evaluated by the Council. An offeror that meets the qualifications and price will be considered by the selection committee for an award. No work shall begin until a contract is executed by the Council. The Council reserves the right to reject any or all proposals.

Project Contract Type: Cost reimbursement consultant agreement based on review of deliverables that demonstrates a satisfactory level of performance and expenditures.

Project Contract Period: All work shall be completed within the agreed contract period, unless amended by agreement of both parties.

Background and Purpose of Proposal

About The New Hampshire Council on Developmental Disabilities (Council):

The Council, authorized by NH RSA 19-J:2, serves as the "state designated agency" to administer funds under Part B of the Developmental Disabilities Assistance and Bill of Rights Act. These funds are made available to states to be used for improving the quality, extent, and scope of the broad range of community services needed by persons with developmental disabilities. Priority is given to improving needs that are not otherwise met under the Individuals with Disabilities Education Act, the Rehabilitation Act of 1973, or other health, education, or welfare programs.

The Council administers demonstration grants to community-based organizations to fund new and innovative projects. All projects are intended to implement the Council's five year plan's goals and objectives and improve and enhance services for New Hampshire (NH) citizens with developmental disabilities and their families. Moreover, demonstration grants provide funding for new approaches to serving NH citizens with developmental disabilities that are part of an overall strategy for systemic change.

Demonstration grants are an important vehicle used by the Council to meet both the federal and state mandates. These projects are the primary method of directly providing the resources needed to initiate new and innovative programs/services for NH citizens with developmental disabilities and their families.

Project Scope

Project Scope Council is seeking proposals to develop a statewide Supported Decision-Making project that benefits persons with intellectual and/or developmental disabilities who are at risk of having limited or full guardianship imposed, or who want information and/or assistance with having guardianship revoked to seek a supported decision making agreement instead. The goal of the project is to support the education of persons with intellectual/developmental disabilities, their families and caretakers, attorneys and court personnel, school personnel, and other stakeholders on the importance of Supported Decision-Making as a viable alternative to guardianship for people with disabilities. The project may also provide technical assistance or direct assistance to agencies, individuals and families seeking information and support to develop/implement Supported Decision-Making agreements and/or revisit guardianship agreements already in place. This solicitation is open to legal service providers, nonprofits, universities or colleges.

Qualifications:

Describe your organization's qualifications to implement the proposed project, including your experience working with people with developmental disabilities.

Sections for Offeror to Complete

Section 1: Offeror Contact Information

Include the following contact information: Name of organization replying to invitation for proposal address (including city, state, and zip code); phone number; contact person's name, title, and email address; and an original signature of the person authorized to submit the proposal.

Section 2: Describe the organizational capacity of the offeror to meet the specified qualifications, address the need/purpose of this project, and complete the scope of work and services. (Please include examples of engagement strategies through virtual meeting platforms, as well as approaches used to engaging groups of people with varying disabilities and learning styles)

A sample of work must be provided and evaluated for projects with a primary end purpose of a written product or products. Attach a current sample of work, preferably aligned with the scope of work to be provided in this project.

Section 3: Provide the name of key staff who will work on the project, conveying specific roles in correlation to the required key elements, including educational background, length of time with the organization, and current title. Attach current resume or curriculum vitae (CV) of each team member to be involved in the project.

Section 4: Provide an all-inclusive cost to conduct work and a brief budget narrative. Administrative/Indirect cost cannot exceed ten percent (10%) of total salary and fringe benefits unless the entity has an approved federally recognized negotiated indirect cost rate in accordance with Uniform Guidance.

Calculate total hours to complete work and provide an hourly rate and total of hours for each team member involved. The budget narrative should explain and demonstrate that each entry on the line item budget is allowable, reasonable, and necessary. **The funds requested from Council must remain within the identified range of available funding.** The budget and budget narrative must present a cost-effective funding level for achieving the purpose of the project. **Costs must be in accordance with 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance)** <https://www.gpo.gov/fdsys/pkg/CFR2017-title2-vol1/xml/CFR-2017-title2-vol1-part200-subpartE.xml>. All proposed budget items and amounts are subject to final approval.

Section 5: Provide a list of references for all relevant and related work performed over the past five years, including a contact name, phone number, and email address for each reference. The references should describe the type of work conducted and when it was undertaken and completed. At a minimum, two (2) references will be contacted to obtain recommendations of the offeror's performance.

Format for Submission

Offeror shall submit a written narrative answering each section in the "Sections for Offeror to Complete" (all five sections must be completed with section headings in the order listed above). Please clearly mark your submission with the RFP #2022-0001.

Due Date: All submissions must be received by 4:00 pm (EDT) December 30, 2021

Submit proposal to: Isadora Rodriguez-Legendre, NH Council on Developmental Disabilities
2 ½ Beacon Street, Concord NH 03301
grants@nhcdd.us