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STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
DIVISION OF ECONOMIC & HOUSING STABILITY

Lori A. Weaver  
Interim Commissioner

Karen E. Hebert  
Director

129 PLEASANT STREET, CONCORD, NH 03301-3857  
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December 23, 2022

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

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Division of Economic and Housing Stability, to enter into a **Retroactive Sole Source** contract with Waypoint (VC#177166), Manchester, NH, in the amount of \$234,308 for a host homes project, a short-term community and volunteer-based response to youth homelessness, as part of the Balance of State (BoS) Continuum of Care (CoC) specifically targeting youth eighteen (18) through twenty-four (24) years of age in Strafford and Merrimack Counties, with the option to renew for up to five additional years, effective retroactive to October 1, 2022, upon Governor and Council approval, through October 31, 2024. 100% Federal Funds.

Funds are available in the following account for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Years 2024 and 2025, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

05-95-42-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: HUMAN SERVICES, HOMELESS & HOUSING, HOUSING – SHELTER PROGRAM

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2023	074-500589	Grants for Pub Asst and Relief	TBD	\$87,866
2024	074-500589	Grants for Pub Asst and Relief	TBD	\$117,154
2025	074-500589	Grants for Pub Asst and Relief	TBD	\$29,288
			<b>Subtotal</b>	<b>\$234,308</b>

**EXPLANATION**

This request is **Retroactive** because HUD requires the contract effective date to match the start date of the grant. The grant start date is October 1, 2022 which is prior to the Department receiving the grant award notice. HUD requires the Department to reimburse subrecipient agencies starting at the grant start date. The Department is requesting this item be retroactive to

October 1, 2022 to ensure our compliance with HUD requirements, and to ensure the availability of funds for the reimbursement of subrecipient agency invoices for costs incurred as of the grant start date.

This request is **Sole Source** because federal regulations require all procurement efforts to be directed by the U.S. Department of Housing and Urban Development (HUD) which requires the Department to specify the vendor's name during the annual, federal, CoC competitive application process for up to a year prior to the grant award being issued. As the Collaborative Applicant for the Balance of State CoC, the Department is required to issue a Request for Proposals, through the Continuum, based on the HUD CoC Program Notice of Funding Opportunity (NOFO). HUD reviews and scores vendor applications based on federal rank and review policy, and scoring tools, created to match the federal NOFO. HUD subsequently awards funding based on strict federal criteria specifying eligible activities, populations to be served, expected performance outcomes, and time frames for the application competition and subsequent Departmental agreements. The Department receives notification of the awards and signed grant agreements from HUD several months later; at which time agreements, such as those contained in this request, can be executed.

The purpose of this request is to develop and provide emergency housing options to individuals in the targeted age range, who are homeless or at risk of becoming homeless, in areas of the state where there currently are no emergency housing options for this population.

Approximately 10 individuals will be served at any given time during State Fiscal Years 2023, 2024 and 2025.

The population to be served will be youth, ages eighteen (18) through twenty-four (24) years, in Strafford and Merrimack Counties. The Contractor will be providing supportive services to help youth find financial stability and a path out of homelessness, by providing supportive services, including a safe, temporary, welcoming space to stabilize their situation, complete intensive case management, and assistance in making decisions about permanent housing solutions.

The Department will monitor Contractor performance by evaluating results of quarterly outcome reporting, following HUD rules and guidance on reporting requirements.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Paragraph 3, Subparagraph 3.3 of the attached agreement, the parties have the option to extend the agreement for up five (5) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval.

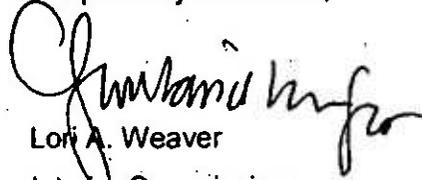
Should the Governor and Council not authorize this request, supportive services to help young adults find financial stability and a path out of homelessness by providing a safe, temporary, welcoming space to stabilize their situation, receive intensive case management, and assistance with making decisions about permanent housing solutions, will be unavailable.

Area served: Strafford and Merrimack Counties

Source of Federal Funds: Assistance Listing Number #14.276, FAIN #TBD

In the event that the Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Lori A. Weaver". The signature is written in a cursive style with a large initial "L".

Lori A. Weaver  
Interim Commissioner

**Subject: SS-2023-DEHS-08-HOSTH-01 Host Homes for Youth Homelessness Demonstration Program**

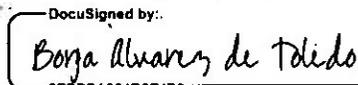
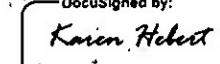
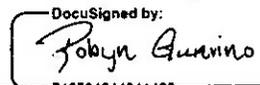
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Waypoint		1.4 Contractor Address 464 Chestnut St, P.O. Box 448 Manchester, NH 03105	
1.5 Contractor Phone Number (603) 518-4000	1.6 Account Number 05-95-42-423010-79270000	1.7 Completion Date 10/31/2024	1.8 Price Limitation \$234,308
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 1/4/2023		1.12 Name and Title of Contractor Signatory Borja Alvarez de Toledo president and CEO	
1.13 State Agency Signature DocuSigned by:  Date: 1/4/2023		1.14 Name and Title of State Agency Signatory Karen Hebert Division 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: 1/4/2023			
1.17 Approval by the Governor and Executive Council (if applicable)  G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials   
 Date 1/4/2023

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

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.**

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

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

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

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

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

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

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

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

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

**7. PERSONNEL.**

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

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

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

### 8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

### 9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

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

### 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

### 12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

**14. INSURANCE.**

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

**15. WORKERS' COMPENSATION.**

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

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

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

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

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

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

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

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

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

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

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

**New Hampshire Department of Health and Human Services  
Host Homes - YHDP - Youth Homelessness Demonstration Program Grant  
EXHIBIT A**

**Revisions to Standard Agreement Provisions**

1. Revisions to Form P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1; Effective Date/Completion of Services, is amended as follows:

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 as indicated in block 1.17, this Agreement, and all obligations of the parties hereunder, shall become effective on October 1, 2022. ("Effective Date").

1.2. Paragraph 3; Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 9, subparagraph 9.2, Termination, is amended to read:

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, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to identifying the present and future needs of individuals receiving services under the Agreement, establishing a process to meet those needs, and establishing a method of notifying affected individuals about the transition. The Contractor must fully cooperate with the State and must provide ongoing communication and revisions of the Transition Plan, as requested, including but not limited to, any information or data requested by the State. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. 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.

1.4. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed;

**New Hampshire Department of Health and Human Services  
Host Homes - YHDP - Youth Homelessness Demonstration Program Grant  
EXHIBIT A**

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and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

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1/4/2023

**New Hampshire Department of Health and Human Services  
Host Homes for Youth Homelessness Demonstration Program (YHDP)  
EXHIBIT B**

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**Scope of Services**

**1. Statement of Work**

1.1. The Contractor must provide a Host Homes (HH) program, which will provide housing services to young adults between the ages of eighteen (18) and twenty-five (25), at the time of entry, as defined by the United States Department of Housing and Urban Development (HUD) in 24 CFR 578.3, who are:

- 1.1.1. Experiencing homelessness; or
- 1.1.2. At imminent risk of homelessness, as defined by HUD; and who are
- 1.1.3. Literally homeless;
- 1.1.4. At imminent risk of homelessness; or
- 1.1.5. Fleeing violence.

1.2. The Contractor must ensure services are available in Merrimack County and Strafford County, and can be provided outside of these regions, within New Hampshire, in response to a participant's request. The Contractor must ensure:

1.2.1. Up to five (5) program participants reside in an individual host home at a time.

1.2.2. Up to ten (10) program participants receive supportive services, with the goal of moving from host homes to permanent housing. Supportive services must include (where appropriate based on participant's choice/goals):

1.2.2.1. Associated administrative services of the Host Homes project, as defined by HUD, including, but not limited to:

- 1.2.2.1.1. Overall program management;
- 1.2.2.1.2. Budgeting;
- 1.2.2.1.3. Coordination;
- 1.2.2.1.4. Monitoring;
- 1.2.2.1.5. Reporting; and
- 1.2.2.1.6. Evaluation.

1.2.2.2. Provide payments for families that provide housing under host homes and kinship care (up to \$500 per month)

1.2.2.3. Payment of rental arrears (up to 6 months);

1.2.2.4. Payment for damage to units (not to exceed 2 months' rent);

1.2.2.5. Costs to provide household cleaning supplies;

1.2.2.6. Security deposit assistance;

1.2.2.7. Utility assistance arrears (up to 6 months and up to 3 months of utility payments);

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**New Hampshire Department of Health and Human Services  
Host Homes for Youth Homelessness Demonstration Program (YHDP)  
EXHIBIT B**

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- 1.2.2.8. Housing start-up expenses (not to exceed \$300 per participant);
  - 1.2.2.9. Pay mileage for participant personal vehicle for trips to eligible services;
  - 1.2.2.10. Purchase cell phone and service (cost must be reasonable);
  - 1.2.2.11. Payment of legal fees;
  - 1.2.2.12. Cost of internet (costs must be reasonable);
  - 1.2.2.13. Payment of insurance, registration and past driving fines;
    - 1.2.2.13.1. Project administration funds used to employ youth with lived experience for project implementation, execution, and improvement;
    - 1.2.2.13.2. Project administration funds used to attend non-HUD sponsored or approved conferences (must be relevant to youth homelessness);
    - 1.2.2.13.3. Employ youth receiving recipient services (document nature of work and no conflicts of interest);
    - 1.2.2.13.4. Provide moving expense more than one time to a program participant.
  - 1.2.2.14. Participating in monthly meetings with Youth Homelessness Demonstration Program (YHDP) Project Workgroup that includes coordination efforts of HH with YHDP Administrator and the Bureau of Housing Supports (BHS) Bureau Administrator;
  - 1.2.2.15. Participating in the regional and CoC Coordinated Entry System, to include the youth Coordinated Entry system;
  - 1.2.2.16. Case management, on no less than a monthly basis, to help participants obtain short-term housing with the goal of moving youth rapidly into stable housing, which must include, but is not limited to:
    - 1.2.2.16.1. Family engagement and unification;
    - 1.2.2.16.2. Emergency triage services; and
    - 1.2.2.16.3. Other appropriate supportive services as determined by participants needs.
- 1.3. The Contractor must assess project outcomes, to include youth moving into and retaining permanent housing, as well as youth connections with community and mainstream services, to increase independence and household income to sustain permanent housing.

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**New Hampshire Department of Health and Human Services  
Host Homes for Youth Homelessness Demonstration Program (YHDP)  
EXHIBIT B**

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- 1.4. The Contractor must utilize the Housing First model, which prioritizes providing permanent housing to people experiencing homelessness. The program must include:
- 1.4.1. Intensive case management;
  - 1.4.2. Assistance in making decisions about permanent housing solutions;
  - 1.4.3. A low barrier to entry. This includes:
    - 1.4.3.1. Barriers to entering housing are not imposed beyond those required by federal regulations or state laws; and
    - 1.4.3.2. Ability for participation termination only for the most severe reasons, after available options to maintain housing are exhausted, as detailed in HUD regulations, 24 CFR 578.91.
  - 1.4.4. Development of a stabilization plan and crisis management plan with the participant at intake and, at a minimum, monthly;
  - 1.4.5. Development of an ongoing assessment of Housing and Supportive Services that is provided to participants in order to deliver assistance in obtaining necessary skills and resources to live in the community independently;
  - 1.4.6. Implementation of a Coordinated Entry System, in accordance with the Continuum of Care (CoC) Program interim rule, 24 CFR Part 578 and as amended;
  - 1.4.7. Ability to connect participants with supportive services and community resources to meet basic needs for housing, safety, food, mental health and medical care;
  - 1.4.8. Ability to increase participant safety through planning and trauma-informed resource provision;
  - 1.4.9. Facilitation of the transition of individuals, youth, and families experiencing homelessness to permanent housing and maximized self-sufficiency;
  - 1.4.10. Connections to assistance in applying for Compensation funds; help filing for restraining orders, court advocacy and referrals to free legal services; and
  - 1.4.11. Connections for households with children to be connected to education resources, school staff, and childcare services, based on need.
- 1.5. The Contractor shall ensure collaboration, where available, with the Balance of State CoC's Youth Success Project (YSP), a board of young people who have experienced unaccompanied homelessness while under the age of twenty-five (25), and ensure that all YSP members participating in any contract process

**New Hampshire Department of Health and Human Services  
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EXHIBIT B**

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- are paid for their services in a manner dictated by the YSP pay structure and governance.
- 1.6. The Contractor must ensure assistance with referrals for substance misuse, mental health, medical needs, peer support, or any other need for referral assistance identified by the participant.
  - 1.7. Notwithstanding the confidentiality procedures established under 24 CFR Part 578.103(b), US Department of Housing and Urban Development (HUD), the HUD Office of the Inspector General, and the Comptroller General of the United States, or any of their authorized representatives, must have the right of access to all books, documents, papers, or other records of the Contractor that are pertinent to the Continuum of Care (CoC) grant, in order to make audits, examinations, excerpts, and transcripts. These rights of access are not limited to the required retention period, but last as long as the records are retained.
  - 1.8. The Contractor must ensure all programs are licensed to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS), per 24 CFR 578. The Contractor must follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry.
  - 1.9. The Contractor must adhere to federal and state financial and confidentiality laws, and comply with the approved HUD COC YHDP program application, program narratives, budget detail and narrative, and amendments thereto, as detailed in the applicable Notice of Funding Opportunity (NOFO) CoC Project Application approved by HUD.
  - 1.10. The Contractor must cooperate fully with, and answer all questions related to this Agreement from representatives of the state or federal agencies who may conduct periodic observation and review of performance, activities and an inspection of records and documents.
  - 1.11. The Contractor must provide services according to the HUD regulations outlined in Public Law 102-550 and 24 CFR Part 578 CoC Program and other written, appropriate HUD policies/directives, inclusive of where HUD waivers are granted.
  - 1.12. The Contractor must ensure participating individuals, youth, and/ or families meet the definition of homelessness, or at imminent risk of homelessness qualifications, as defined in HUD regulations, to be eligible for contract services.
  - 1.13. The Contractor must obtain, and retain, appropriate documentation regarding participant eligibility for contract services.
  - 1.14. Per The McKinney-Vento Homeless Assistance Act, as amended by S. 896, The Homeless Emergency Assistance and Rapid Transition to

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Housing (HEARTH) Act of 2009;  
[https://www.hud.gov/sites/documents/HAAA\\_HEARTH.PDF](https://www.hud.gov/sites/documents/HAAA_HEARTH.PDF):

- 1.14.1. The Contractor must utilize the New Hampshire Homeless Management Information System (NH-HMIS) as the primary reporting tool for outcomes and activities of shelter and housing programs funded through this contract, as mandated by HUD.
- 1.14.2. The Contractor must ensure all programs are licensed to provide client level data into the NH HMIS, per 24 CFR 578, and as detailed in the following publication from The National Network to End Domestic Violence (NNEDV): <http://qlhrn.org/wordpress1/wp-content/uploads/2018/08/Comparable-Database-for-DV-NNEDV.pdf>.
- 1.14.3. Programs must follow NH HMIS policy, including specific information required for data entry, accuracy of data entered, and time required for data entry. Refer to Exhibit K for Information Security requirements and Exhibit I for Privacy requirements.
- 1.15. The Contractor must establish and maintain standard operating procedures to ensure CoC program funds are used in accordance with 24 CFR 578, inclusive of Youth Homelessness Demonstration Program operating procedures and must establish and maintain sufficient records to enable HUD and the Department to determine Contractor compliance, including but not limited to:
  - 1.15.1. Continuum of Care Records. The Contractor must maintain the following documentation related to establishing and operating a CoC:
    - 1.15.1.1. Records of Homeless Status. The Contractor must maintain acceptable evidence of homeless status in accordance with 24 CFR 576.500(b);
    - 1.15.1.2. Records of at Risk of Homelessness Status. The Contractor must maintain records that establish "at risk of homelessness" status of each individual or family who receives CoC homelessness prevention assistance, as identified in 24 CFR 576.500(c); and
    - 1.15.1.3. Records of Reasonable Belief of Imminent Threat of Harm. The Contractor must maintain documentation of each program participant who moved to a different CoC due to imminent threat of further domestic violence, dating violence, sexual assault, or stalking, as defined in 24 CFR 578.51(c)(3). The Contractor must retain documentation that includes, but is not limited to:
      - 1.15.1.3.1. The original incidence of domestic violence, dating violence, sexual assault, or stalking, only if the original violence is not already documented in the program participant's case file. This may be written observation <sup>of the</sup> bat

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housing or service provider; a letter or other documentation from a victim service provider, social worker, legal assistance provider, pastoral counselor, mental health provider, or other professional from whom the victim has sought assistance; medical or dental records; court records or law enforcement records; or written certification by the program participant to whom the violence occurred or by the head of household; and

1.15.1.3.2. The reasonable belief of imminent threat of further domestic violence, dating violence, or sexual assault or stalking, which would include threats from a third-party, such as a friend or family member of the perpetrator of the violence. This may be written observation by the housing or service provider; a letter or other documentation from a victim service provider, social worker, legal assistance provider, pastoral counselor, mental health provider, or other professional from whom the victim has sought assistance; current restraining order; recent court order or other court records; law enforcement report or records; communication records from the perpetrator of the violence or family members or friends of the perpetrator of the violence, including emails, voicemails, text messages, and social media posts; or a written certification by the program participant to whom the violence occurred or the head of household.

1.15.1.4. Records of Annual Income. For each program participant who receives housing assistance, where rent or an occupancy charge is paid by the program participant, the Contractor must keep the following documentation of annual income:

1.15.1.4.1. Income evaluation form specified by HUD and completed by the Contractor;

1.15.1.4.2. Source documents, which include but are not limited to:

1.15.1.4.2.1. Most recent wage statement;

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**New Hampshire Department of Health and Human Services  
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EXHIBIT B**

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- 1.15.1.4.2.2. Unemployment compensation statement;
- 1.15.1.4.2.3. Public benefits statement, and bank statements for the assets held by the program participant; and
- 1.15.1.4.2.4. Income received before the date of the evaluation.
- 1.15.1.4.3. To the extent that source documents are unobtainable, a written statement by a relevant third party, which may include an employer or a government benefits administrator, or the written certification by the Contractor's intake staff of the oral verification by the relevant third party of the income the program participant received over the most recent period; or
- 1.15.1.4.4. To the extent that source documents and third-party verification are unobtainable, the written certification by the program participant of the amount of income that the program participant is reasonably expected to receive over the three (3) month period following the evaluation.
- 1.15.1.5. Program Participant Records. The Contractor, as applicable, must keep records for each program participant including but not limited to:
  - 1.15.1.5.1. The services and assistance provided to that program participant, including evidence that the Contractor conducted an annual assessment of services for those program participants that remain in the program for more than a year and adjusted the service package accordingly, and including case management services as provided in 24 CFR 578.37(a)(1)(ii)(F); and
  - 1.15.1.5.2. Compliance with the termination of assistance requirement in 24 CFR 578.91, where applicable.
- 1.15.1.6. Housing Standards. The Contractor must retain documentation of compliance with the housing standards in 24 CFR 578.75(b), including inspection reports.

**New Hampshire Department of Health and Human Services  
Host Homes for Youth Homelessness Demonstration Program (YHDP)  
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- 1.15.1.7. Services Provided. The Contractor must document the types of supportive services provided under the Contractor's program and the amounts spent on those services. The Contractor must keep documentation that the records were reviewed at least annually and that the service package offered to program participants was adjusted as necessary.
- 1.16. The Contractor must maintain records that document compliance with:
- 1.16.1. The Organizational conflict-of-interest requirements in 24 CFR 578.95(c);
  - 1.16.2. The Continuum of Care Board conflict-of-interest requirements in 24 CFR 578.95(b); and
  - 1.16.3. The Other Conflicts requirements in 24 CFR 578.95(d).
- 1.17. The Contractor must develop, implement and retain a copy of the personal conflict-of-interest policy that complies with the requirements in 24 CFR 578.95, including records supporting any exceptions to the personal conflict-of-interest prohibitions.
- 1.18. The Contractor must comply and retain documentation of compliance with:
- 1.18.1. The Homeless Participation requirements in accordance with 24 CFR 578.75(g);
  - 1.18.2. The Faith-based Activities requirements in accordance with 24 CFR 578.87(b);
  - 1.18.3. Requirements of 24 CFR 578.93(c), for affirmatively furthering fair housing by maintaining copies of all marketing, outreach, and other materials used to inform eligible persons of the program;
  - 1.18.4. Other Federal Requirements in 24 CFR 578.99, as applicable;
  - 1.18.5. Other Records Specified by HUD. The Contractor must keep other records as specified by HUD; and
  - 1.18.6. Procurement Requirements in 24 CFR 85.36 and 24 CFR part 84.
- 1.19. Confidentiality. In addition to meeting specific confidentiality and security requirements for HMIS data (76 FR 76917), the Contractor must develop and implement written procedures to ensure:
- 1.19.1. All records containing protected identifying information of any participant who applies for and/or receives Continuum of Care assistance are to be kept secure and confidential;
  - 1.19.2. The address or location of any participant violence project, assisted with Continuum of Care funds, are not to be made public, except with written authorization of the person responsible for the operation of the project; and
  - 1.19.3. The address or location of any housing of a program participant is not to be made public, except as provided under a preexisting

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privacy policy of the recipient or sub recipient and consistent with State and local laws regarding privacy and obligations of confidentiality.

**2. Contract Administration**

- 2.1. The Contractor must have appropriate levels of staff to attend all meetings or trainings requested by the Department's Bureau of Housing Services (BHS), including training in data security and confidentiality, according to state and federal laws. To the extent possible, BHS must notify the Contractor of the need to attend such meetings five (5) working days in advance of each meeting.
- 2.2. The Contractor must inform BHS of any staffing changes within thirty (30) days of the change.

**3. Reporting Requirements**

- 3.1. The Contractor must submit an Annual Performance Report (APR) to the Department within thirty (30) days after the Agreement Completion Date on a form required, or specified, by the Department.
- 3.2. The Contractor must ensure the APR is submitted to the NH DHHS Bureau of Housing Supports at 129 Pleasant Street, Concord, NH 03301.
- 3.3. The Contractor must ensure the APR includes a summary of aggregate results of the Project Activities, consistent with the format proposed in the Contractor's application submitted to HUD for the relevant fiscal year CoC Notice of Funding Availability (NOFA).
- 3.4. The Contractor must submit other reports as requested by the Department in compliance with NH HMIS policy and/or BHS policies and procedures.
  - 3.4.1. The Contractor may be required to collect and share data with the Department, for the provision of other key data and metrics, including client-level demographic, performance, and service data, in a format specified by the Department.

**4. Performance Measures**

- 4.1. The Contractor must adhere to all terms and conditions as set forth in the HUD Project Application, #SF-424, and
  - 4.1.1. The Contractor shall abide by the performance measures as detailed in all applicable HUD regulations including, but not limited to, those outlined in 24 CFR Part 578: Continuum of Care and Public Law 105-550.
  - 4.1.2. The Contractor shall be accountable to all performance measures as detailed in the Annual Performance Report Section 3.1.1 Section A.
- 4.2. The Bureau Administrator of the Department, or designee, may observe performance related activities and documents under this Agreement.

**5. Exhibits Incorporated**

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**New Hampshire Department of Health and Human Services  
Host Homes for Youth Homelessness Demonstration Program (YHDP)  
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- 5.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 5.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 5.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

**6. Additional Terms**

**6.1. Impacts Resulting from Court Orders or Legislative Changes**

- 6.1.1. The Contractor agrees that, to the extent future state or federal legislation or court orders may have an impact on the Services described herein, the State has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

**6.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate Programs and Services (CLAS)**

- 6.2.1. The Contractor must submit, within ten (10) days of the Agreement Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

**6.3. Credits and Copyright Ownership**

- 6.3.1. All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Agreement must include the following statement, "The preparation of this (report, document etc.) was financed under an Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required; e.g., the United States Department of Health and Human Services."
- 6.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

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**New Hampshire Department of Health and Human Services  
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6.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

- 6.3.3.1. Brochures.
- 6.3.3.2. Resource directories.
- 6.3.3.3. Protocols or guidelines.
- 6.3.3.4. Posters.
- 6.3.3.5. Reports.

6.3.4. The Contractor must not reproduce any materials produced under the Agreement without prior written approval from the Department.

**6.4. Eligibility Determinations**

6.4.1. If the Contractor is permitted to determine the eligibility of individuals such eligibility determination must be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

6.4.2. Eligibility determinations must be made on forms provided by the Department for that purpose and must be made and remade at such times as are prescribed by the Department.

6.4.3. In addition to the determination forms required by the Department, the Contractor must maintain a data file on each recipient of services hereunder, which file must include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor must furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

6.4.4. The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services must be permitted to fill out an application form and that each applicant or re-applicant must be informed of his/her right to a fair hearing in accordance with Department regulations.

**7. Records**

7.1. The Contractor must keep records that include, but are not limited to:

7.1.1. Books, records, documents and other electronic or physical data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor.

7.1.2. All records must be maintained in accordance with accounting

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**New Hampshire Department of Health and Human Services  
Host Homes for Youth Homelessness Demonstration Program (YHDP)  
EXHIBIT B**

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procedures and practices, which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

- 7.1.3. Statistical, enrollment, attendance or visit records for each recipient of services, which records must include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 7.2. Period of Record Retention. The Contractor must ensure all records, originals or copies made by microfilming, photocopying, or other similar methods, pertaining to Continuum of Care funds are retained for five (5) years following the Agreement Completion Date and receipt of final payment by the Contractor, unless records are otherwise required to be maintained for a period in excess of the five (5) year period according to state or federal law or regulation.
- 7.3. During the term of this Agreement and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives must have access to all reports and records maintained pursuant to the Agreement for purposes of audit, examination, excerpts and transcripts. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

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**New Hampshire Department of Health and Human Services  
Youth Homelessness Demonstration Program Grant – Host Homes  
EXHIBIT C**

**Payment Terms**

1. This Agreement is funded by:
  - 1.1. 100% Federal funds, Youth Homelessness Demonstration Grant Program, as awarded on September 23, 2022, by the US Dept of Housing and Urban Development, Continuum of Care Program, CFDA 14.267, FAIN NH0141Y1T002000.
2. For the purposes of this Agreement the Department has identified:
  - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
  - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
  - 4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
  - 4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
  - 4.3. Identifies and requests payment for allowable costs incurred in the previous month.
  - 4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
  - 4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
  - 4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to [dhhs.bhhsfinance@dhhs.nh.gov](mailto:dhhs.bhhsfinance@dhhs.nh.gov) or mailed to:

Financial Manager  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301

**New Hampshire Department of Health and Human Services  
Youth Homelessness Demonstration Program Grant – Host Homes  
EXHIBIT C**

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.
7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.
8. Audits
  - 8.1. The Contractor must email an annual audit to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) if any of the following conditions exist:
    - 8.1.1. Condition A - The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
    - 8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
    - 8.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
  - 8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to [dhhs.act@dhhs.nh.gov](mailto:dhhs.act@dhhs.nh.gov) within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards:
    - 8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.
  - 8.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.

New Hampshire Department of Health and Human Services  
Youth Homelessness Demonstration Program Grant – Host Homes  
**EXHIBIT C**

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8.4. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Contract to which exception has been taken, or which have been disallowed because of such an exception.

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Exhibit C-1 Budget

WAYPOINT HH Program  
CoC Funds - NH0141Y1T002000

SFY2023 - 10/1/22-6/30/23

Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 83,812	\$	\$	\$	\$	\$	\$ 83,812	\$	\$
Administration	\$ 4,054	\$	\$	\$	\$	\$	\$ 4,054	\$	\$
25% Required Match	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>TOTAL HUD FUNDS/BALANCE</b>	<b>\$ 87,866</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 87,866</b>	<b>\$</b>	<b>\$</b>

SFY2024 - 7/1/23-6/30/24

Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 111,749	\$	\$	\$	\$	\$	\$ 111,749	\$	\$
Administration	\$ 5,405	\$	\$	\$	\$	\$	\$ 5,405	\$	\$
25% Required Match	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>TOTAL HUD FUNDS/BALANCE</b>	<b>\$ 117,154</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 117,154</b>	<b>\$</b>	<b>\$</b>

SFY2025 - 7/1/24-9/30/24

Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Supportive Services	\$ 27,937	\$	\$	\$	\$	\$	\$ 27,937	\$	\$
Administration	\$ 1,351	\$	\$	\$	\$	\$	\$ 1,351	\$	\$
25% Required Match	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>TOTAL HUD FUNDS/BALANCE</b>	<b>\$ 29,288</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 29,288</b>	<b>\$</b>	<b>\$</b>

TOTAL - 10/1/22-9/30/24

Activity Name	TOTAL PROGRAM COST			CONTRACTOR SHARE			BHS SHARE		
	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY	BUDGET	YTD	MONTHLY
Rental Assistance	\$	\$	\$	\$	\$	\$	\$	\$	\$
Supportive Services	\$ 223,498	\$	\$	\$	\$	\$	\$ 223,498	\$	\$
Administration	\$ 10,810	\$	\$	\$	\$	\$	\$ 10,810	\$	\$
25% Required Match	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>TOTAL HUD FUNDS/BALANCE</b>	<b>\$ 234,308</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 234,308</b>	<b>\$</b>	<b>\$</b>

Total W/O Match \$ 234,308



**New Hampshire Department of Health and Human Services  
Exhibit D**

**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

**ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS**

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

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

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

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



New Hampshire Department of Health and Human Services  
Exhibit D

- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted:
    - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
    - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
  - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

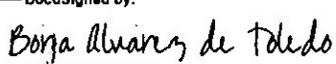
Place of Performance (street address, city, county, state, zip code) (list each location)

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

Vendor Name: waypoint

1/4/2023

Date

DocuSigned by:  
  
 Name: Borja Alvarez de Toledo  
 Title: president and CEO



New Hampshire Department of Health and Human Services  
Exhibit E

**CERTIFICATION REGARDING LOBBYING**

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

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

Programs (indicate applicable program covered):

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

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

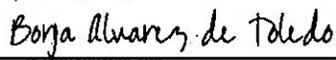
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection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

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: waypoint

1/4/2023

Date

DocuSigned by:  
  
 Name: Borja Alvarez de Toledo  
 Title: president and CEO

Vendor Initials:   
 Date: 1/4/2023



**New Hampshire Department of Health and Human Services  
Exhibit F**

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

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

**INSTRUCTIONS FOR CERTIFICATION**

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

<sup>DS</sup>  
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New Hampshire Department of Health and Human Services  
Exhibit F

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Waypoint

1/4/2023

Date

DocuSigned by:  
*Borja Alvarez de Toledo*  
Name: Borja Alvarez de Toledo  
Title: president and CEO

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Contractor Initials  
Date 1/4/2023

New Hampshire Department of Health and Human Services  
Exhibit G



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

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

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

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

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

Exhibit G

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



New Hampshire Department of Health and Human Services  
Exhibit G

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

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

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

Contractor Name: waypoint

1/4/2023

Date

DocuSigned by:

Borja Alvarez de Toledo

Name: Borja Alvarez de Toledo

Title: president and CEO

Exhibit G

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

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Contractor Initials



New Hampshire Department of Health and Human Services  
Exhibit H

**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

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

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

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

Contractor Name: waypoint

1/4/2023

Date

DocuSigned by:

*Borja Alvarez de Toledo*

Name: Borja Alvarez de Toledo

Title: president and CEO



## New Hampshire Department of Health and Human Services

## Exhibit I

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

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

**(1) Definitions**

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

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Date 1/4/2023



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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

Contractor Initials BT



## New Hampshire Department of Health and Human Services

## Exhibit I

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

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

(3) **Obligations and Activities of Business Associate.**

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

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

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

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Date 1/4/2023



## New Hampshire Department of Health and Human Services

## Exhibit I

- pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.
- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
  - g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
  - h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
  - i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
  - j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
  - k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
  - l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

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Contractor Initials

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Date 1/4/2023



## New Hampshire Department of Health and Human Services

## Exhibit I

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

**(4) Obligations of Covered Entity**

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

**(5) Termination for Cause**

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

**(6) Miscellaneous**

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

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Contractor Initials

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Date 1/4/2023



New Hampshire Department of Health and Human Services

Exhibit I

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

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

Department of Health and Human Services

waypoint

The State by:

Name of the Contractor

*Karen Hebert*

*Borja Alvarez de Toledo*

Signature of Authorized Representative

Signature of Authorized Representative

Karen Hebert

Borja Alvarez de Toledo

Name of Authorized Representative  
Division Director

Name of Authorized Representative

president and CEO

Title of Authorized Representative

Title of Authorized Representative

1/4/2023

1/4/2023

Date

Date



New Hampshire Department of Health and Human Services  
Exhibit J

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

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

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

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

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

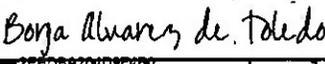
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees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

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

Contractor Name: waypoint

1/4/2023

Date

DocuSigned by:  
  
 Name: Borja Alvarez de Toledo  
 Title: president and CEO



New Hampshire Department of Health and Human Services  
Exhibit J

FORM A

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

- 1. The UEI (SAM.gov) number for your entity is: QX4YNCN4JYK5
- 2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO  YES

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

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

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

NO  YES

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

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

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

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

**I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR**

**A. Business Use and Disclosure of Confidential Information.**

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

## New Hampshire Department of Health and Human Services

## Exhibit K.

## DHHS Information Security Requirements



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

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

## II. METHODS OF SECURE TRANSMISSION OF DATA

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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

**III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS**

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

**A. Retention**

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

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New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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## New Hampshire Department of Health and Human Services

## Exhibit K

## DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

**V. LOSS REPORTING**

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

**VI. PERSONS TO CONTACT**

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

# State of New Hampshire

## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that WAYPOINT is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 25, 1914. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 62585

Certificate Number: 0005756500



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 12th day of April A.D. 2022.

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

David M. Scanlan  
Secretary of State

**WAYPOINT**

Help Along the Way

Formerly  
CHILD AND FAMILY SERVICES

## CERTIFICATE OF VOTE

I, MARK C. ROUVALIS, Board Chair, do hereby certify that:

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

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

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

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

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

Date

1/4/23

Mark C. Rouvalis, Board Chair



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
01/10/2023

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

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

<b>PRODUCER</b> FIAI/Cross Insurance 1100 Elm Street Manchester NH 03101	<b>CONTACT NAME:</b> Andrea Nicklin <b>PHONE (A/C, No, Ext):</b> (603) 669-3218 <b>E-MAIL ADDRESS:</b> manch.certs@crossagency.com	<b>FAX (A/C, No):</b> (603) 645-4331
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Waypoint Po Box 448 Manchester NH 03105	<b>INSURER A:</b> Philadelphia Indemnity Ins Co <b>INSURER B:</b> Granite State Health Care and Human Services Self- <b>INSURER C:</b> Travelers Cas. & Surety Co of America <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>	<b>NAIC #</b> 18058 31194

**COVERAGES**      **CERTIFICATE NUMBER:** 22-23 All w/Prof      **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 YVVD	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 GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: Professional Liability			PHPK2435600	07/01/2022	07/01/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGG \$ 2,000,000 Each Incident \$1M \$ 2,000,000- Agg
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2435606	07/01/2022	07/01/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB822644	07/01/2022	07/01/2023	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000 Umb includes Prof Liab \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	HCHS20230000576 (3a.) NH	01/01/2023	01/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Fidelity & Forgery			105912196	04/01/2021	04/01/2024	Limit \$500,000 Deductible \$500

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
 Refer to policy for exclusionary endorsements and special provisions.

**CERTIFICATE HOLDER****CANCELLATION**

Bureau of Contracts and Procurement State of New Hampshire - 129 Pleasant Street 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 
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**WAYPOINT**

Help Along the Way

Formerly

**CHILD AND FAMILY SERVICES**

MISSION STATEMENT:

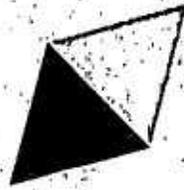
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waypointnh.org



# WAYPOINT

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**WAYPOINT**

Consolidated Financial Statements and Supplementary Information  
For the Year Ended December 31, 2021

(With Independent Auditor's Report Thereon)

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Waypoint

### Report on the Audit of the Consolidated Financial Statements

#### **Opinion**

We have audited the consolidated financial statements of Waypoint, which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Waypoint as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

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

#### **Responsibilities of Management for the Financial Statements**

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

---

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



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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Waypoint's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Waypoint's ability to continue as a going concern for a reasonable period of time.

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



***Report on Summarized Comparative Information***

We have previously audited Waypoint's 2020 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated April 21, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The Consolidated Schedules of Operating Expenses for 2021 and 2020 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 12, 2022 on our consideration of Waypoint's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Waypoint's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads 'Melanson'.

Merrimack, New Hampshire  
April 12, 2022

## WAYPOINT

Consolidated Statement of Financial Position  
December 31, 2021  
(with comparative totals as of December 31, 2020)

	2021		2021 Total	2020 Total
	Without Donor Restrictions	With Donor Restrictions		
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 1,337,022	\$	\$ 1,337,022	\$ 2,753,314
Restricted cash	74,103		74,103	72,111
Accounts receivable, net	650,657		650,657	355,608
Grants receivable	639,234		639,234	845,159
Prepaid expenses	311,664		311,664	177,418
<b>Total Current Assets</b>	<b>3,012,680</b>		<b>3,012,680</b>	<b>4,203,610</b>
<b>Noncurrent Assets:</b>				
Investments	18,842,135	4,684,297	23,526,432	21,332,022
Beneficial interest held in trusts		2,202,347	2,202,347	1,987,871
Property and equipment, net	6,677,229		6,677,229	6,437,580
<b>Total Noncurrent Assets</b>	<b>25,519,364</b>	<b>6,886,644</b>	<b>32,406,008</b>	<b>29,757,473</b>
<b>TOTAL ASSETS</b>	<b>\$ 28,532,044</b>	<b>\$ 6,886,644</b>	<b>\$ 35,418,688</b>	<b>\$ 33,961,083</b>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Current Liabilities:</b>				
Accounts payable	\$ 290,378	\$	\$ 290,378	\$ 320,870
Accrued payroll and related liabilities	598,828		598,828	538,736
Other liabilities	63,699		63,699	64,899
Bonds payable	165,000		165,000	160,000
Refundable advance	660,937		660,937	2,088,559
<b>Total Current Liabilities</b>	<b>1,778,842</b>		<b>1,778,842</b>	<b>3,173,064</b>
<b>Noncurrent Liabilities:</b>				
Bonds payable, net of current portion	3,590,000		3,590,000	3,755,000
Deferred loans - NHHFA	1,250,000		1,250,000	1,250,000
Interest rate swap agreements	993,557		993,557	1,282,753
Refundable advance				440,750
<b>Total Noncurrent Liabilities</b>	<b>5,833,557</b>		<b>5,833,557</b>	<b>6,728,503</b>
<b>Total Liabilities</b>	<b>7,612,399</b>		<b>7,612,399</b>	<b>9,901,567</b>
<b>Net Assets:</b>				
Without donor restrictions	20,919,645		20,919,645	18,716,085
With donor restrictions		6,886,644	6,886,644	5,343,431
<b>Total Net Assets</b>	<b>20,919,645</b>	<b>6,886,644</b>	<b>27,806,289</b>	<b>24,059,516</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 28,532,044</b>	<b>\$ 6,886,644</b>	<b>\$ 35,418,688</b>	<b>\$ 33,961,083</b>

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

## WAYPOINT

Consolidated Statement of Activities  
For the Year Ended December 31, 2021  
(with summarized comparative totals for the year ended December 31, 2020)

	2021		2021 Total	2020 Total
	Without Donor Restrictions	With Donor Restrictions		
<b>SUPPORT AND REVENUE:</b>				
Support:				
Government grants	\$ 8,916,060	\$ -	\$ 8,916,060	\$ 8,253,575
Contributions	566,821	1,592,716	2,159,537	1,806,415
In-kind contributions	33,700	-	33,700	48,079
Special events:				
Gross revenue	443,686	-	443,686	508,846
Less cost of direct benefit to donors	(56,246)	-	(56,246)	(87,140)
Net special events revenue	387,440	-	387,440	421,706
Revenue:				
Service fees	5,511,187	-	5,511,187	4,892,693
Other income	21,655	-	21,655	30,607
Net Assets Released From Restrictions:				
Program releases	540,451	(540,451)	-	-
Endowment releases	54,112	(54,112)	-	-
Endowment Transfer to Support Operations	643,173	-	643,173	172,162
Total Support and Revenue	16,674,599	998,153	17,672,752	15,625,237
<b>OPERATING EXPENSES:</b>				
Program services	13,541,191	-	13,541,191	13,335,147
Management and general	2,533,853	-	2,533,853	1,615,774
Fundraising	594,225	-	594,225	637,485
Total Operating Expenses	16,669,269	-	16,669,269	15,588,406
Change in net assets before non-operating items	5,330	998,153	1,003,483	36,831
<b>NON-OPERATING ITEMS:</b>				
Investment income (loss), net	2,550,958	330,584	2,881,542	2,633,640
Unrealized gain (loss) on interest rate swap	289,196	-	289,196	(210,173)
Gain on the sale of asset	-	-	-	11,132
Change in beneficial interest	-	214,476	214,476	150,770
Interest income	1,249	-	1,249	1,086
Endowment transfer to support operations	(643,173)	-	(643,173)	(172,162)
Total Non-Operating Items	2,198,230	545,060	2,743,290	2,414,293
Change in Net Assets	2,203,560	1,543,213	3,746,773	2,451,124
Net Assets, Beginning of Year	18,716,085	5,343,431	24,059,516	21,608,392
Net Assets, End of Year	\$ 20,919,645	\$ 6,886,644	\$ 27,806,289	\$ 24,059,516

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

## WAYPOINT

Consolidated Statement of Functional Expenses  
For the Year Ended December 31, 2021  
(with summarized comparative totals for the year ended December 31, 2020)

	2021			2021 Total	2020 Total
	Program Services	Management and General	Fundraising		
Personnel expense:					
Salaries and wages	\$ 7,963,629	\$ 1,305,839	\$ 380,802	\$ 9,650,270	\$ 8,935,667
Employee benefits	1,102,509	142,701	25,691	1,270,901	1,239,495
Retirement plan	62,467	33,340	5,807	101,614	93,311
Payroll taxes and other	785,894	69,615	29,747	885,256	969,471
Mileage reimbursement	233,405	3,250	18	236,673	193,179
Contracted services	905,694	314,483	89,140	1,309,317	717,738
Subtotal personnel expense	<u>11,053,598</u>	<u>1,869,228</u>	<u>531,205</u>	<u>13,454,031</u>	<u>12,148,861</u>
Accounting		35,380		35,380	34,620
Assistance to individuals	901,544			901,544	773,325
Communications	168,181	34,673	9,827	212,681	178,486
Conferences, conventions, meetings	68,701	27,937	4,189	100,827	129,432
Depreciation	265,413	185,336	7,960	458,709	462,316
Insurance	50,601	12,372	1,605	64,578	93,005
Interest	200,225	26,575	6,609	233,409	276,878
Legal		12,543		12,543	14,795
Membership dues	25,141	32,379	3,382	60,902	29,928
Miscellaneous	11,371	35,039	14,186	60,596	160,064
Occupancy	569,953	79,464	18,410	667,827	654,769
Printing and publications	19,741	12,631	38,481	70,853	112,295
Rental and equipment maintenance	90,726	144,596	12,362	247,684	315,969
Supplies	106,408	14,790	2,255	123,453	260,196
Travel	9,588	10,910		20,498	30,607
Total expenses by function	<u>13,541,191</u>	<u>2,533,853</u>	<u>650,471</u>	<u>16,725,515</u>	<u>15,675,546</u>
Less expenses included on the Statement of Activities:					
Cost of direct benefits to donors			(56,246)	(56,246)	(87,140)
Total	<u>\$ 13,541,191</u>	<u>\$ 2,533,853</u>	<u>\$ 594,225</u>	<u>\$ 16,669,269</u>	<u>\$ 15,588,406</u>

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

## WAYPOINT

Consolidated Statement of Cash Flows  
For the Year Ended December 31, 2021  
(with comparative totals for the year ended December 31, 2020)

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 3,746,773	\$ 2,451,124
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	458,709	462,316
Disposals of fixed assets	1,889	13,432
Realized (gain) loss on investments	(1,462,149)	(27,715)
Unrealized (gain) loss on investments	(1,028,032)	(2,053,523)
Change in beneficial interest in trusts	(214,476)	(150,770)
Change in interest rate swap	(289,196)	210,173
Changes in operating assets and liabilities:		
Accounts receivable	(295,049)	226,820
Grants receivable	205,925	(166,657)
Contributions receivable		79,161
Prepaid expenses	(134,246)	(31,439)
Accounts payable	(30,492)	98,966
Accrued payroll and related liabilities	60,092	(24,812)
Other liabilities	(1,200)	(1,729)
Refundable advance	<u>(1,868,372)</u>	<u>2,529,309</u>
Net Cash Provided (Used) By Operating Activities	(849,824)	3,614,656
Cash Flows From Investing Activities:		
Purchases of investments	(401,514)	(562,926)
Proceeds from sale of investments	697,285	199,162
Purchase of fixed assets	<u>(700,247)</u>	<u>(452,946)</u>
Net Cash Used By Investing Activities	(404,476)	(816,710)
Cash Flows From Financing Activities:		
Proceeds from line of credit	4,841,239	3,267,525
Principal payments on line of credit	(4,841,239)	(3,267,525)
Payment of long-term debt	<u>(160,000)</u>	<u>(150,000)</u>
Net Cash Used By Financing Activities	<u>(160,000)</u>	<u>(150,000)</u>
Net Change in Cash and Cash Equivalents and Restricted Cash	(1,414,300)	2,647,946
Cash and Cash Equivalents and Restricted Cash, Beginning	<u>2,825,425</u>	<u>177,479</u>
Cash and Cash Equivalents and Restricted Cash, Ending	<u>\$ 1,411,125</u>	<u>\$ 2,825,425</u>
SUPPLEMENTAL INFORMATION:		
Interest paid	<u>\$ 233,409</u>	<u>\$ 276,878</u>

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

## WAYPOINT

### Notes to Consolidated Financial Statements For the Year Ended December 31, 2021

#### 1. Organization

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

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

#### *Early Childhood – Family Support & Education Services*

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

#### *Early Support and Services*

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

#### *Home Visiting Services*

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

#### *Adoption*

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

### ***Children, Youth, and Family - Intervention and Treatment Programs***

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

#### ***Foster care***

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

#### ***Home Based Services***

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

#### ***Runaway and Homeless Youth Services***

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

#### ***Senior Care and Independent Living***

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

#### ***Other Programs***

##### ***The New Hampshire Children's Lobby***

Established in 1971, the New Hampshire Children's Lobby is the advocacy wing of Waypoint. The program's mission is to improve the lives of children and families through legislative, judicial, and public policy initiatives. This combination of advocacy and direct

service practice uniquely positions the Organization to serve the best interest of New Hampshire children.

*The Children's Place and Parent Education Center*

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

**2. Summary of Significant Accounting Policies**

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

***Principles of Consolidation***

The consolidated financial statements include Waypoint and Child and Family Realty Corporation, commonly controlled organizations. All inter-organization transactions have been eliminated. Unless otherwise noted, these consolidated entities are hereinafter referred to as "the Organization".

***Comparative Financial Information***

The accompanying consolidated financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the audited consolidated financial statements for the year ended December 31, 2020, from which the summarized information was derived.

***Cash and Cash Equivalents***

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

***Accounts Receivable***

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

***Contributions Receivable***

Unconditional contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques

incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the Consolidated Statement of Activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions receivable are written off when deemed uncollectable. Management has determined that no allowance is necessary as of December 31, 2021 and 2020.

***Grants Receivable***

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

***Investments***

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

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

***Beneficial Interest Held in Trusts***

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

***Property and Equipment***

Property and equipment additions over \$5,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 50 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful

life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Consolidated Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed. Assets not in service are not depreciated.

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

***Interest Rate Swap***

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

***Net Assets***

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

***Net Assets Without Donor Restrictions***

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

***Net Assets With Donor Restrictions***

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

***Revenue and Revenue Recognition***

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

The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Consolidated Statement of Financial Position. Grant revenue from contributions that were initially conditional, which became unconditional with restrictions during the reporting period, and for which those restrictions were met during the reporting period, is reported as net assets without donor restrictions.

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

***Donated Services and In-Kind Contributions***

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by Generally Accepted Accounting Principles. Generally Accepted Accounting Principles allow recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. Donated professional services are recorded at the respective fair values of the services received. Contributed goods are recorded at fair value at the date of donation and as expenses when placed in service or distributed. Donated use of facilities is reported as a contribution and as an expense at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the amount is reported as a contribution and an unconditional promise to give at the date of the gift, and the expense is reported over the term of use. No significant contributions of such goods or services were received in 2021 or 2020.

***Advertising Costs***

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

***Functional Allocation of Expenses***

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

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salary and benefits, which are allocated to program and supporting services based on time and effort estimates, and occupancy costs and depreciation which are allocated based on personnel count at the location.

***Measure of Operations***

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

***Income Taxes***

Waypoint has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. Child and Family Realty Corporation is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(25).

Each entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, each is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purpose. In 2021 and 2020, the Organizations were not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

***Estimates***

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

### ***Financial Instruments and Credit Risk***

Deposit concentration risk is managed by placing cash deposits with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the Consolidated Statement of Financial Position. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Investment Committee believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

### ***Fair Value Measurements and Disclosures***

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

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

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

#### ***New Accounting Standards to be Adopted in the Future***

##### ***Contributed Nonfinancial Assets***

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; materials and supplies, such as food, clothing, or pharmaceuticals; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The amendments in this ASU should be applied on a retrospective basis and will be effective for the Organization for the year ending December 31, 2022. Early adoption is permitted. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the consolidated financial statements

##### ***Leases***

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

##### ***Credit Losses***

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

Organization for the year ending December 31, 2023. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the consolidated financial statements.

### 3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Consolidated Statement of Financial Position, are comprised of the following at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,337,022	\$ 2,753,314
Restricted cash	74,103	72,111
Accounts receivable, net	650,657	355,608
Grants receivable	639,234	845,159
Investments	23,526,432	21,332,022
Beneficial interest held in trusts	<u>2,202,347</u>	<u>1,987,871</u>
Total financial assets	28,429,795	27,346,085
Less amounts not available to be used within one year:		
Restricted cash not available for general expenditure	74,103	72,111
Net assets with donor restrictions	6,886,644	5,343,431
Less:		
Net assets with purpose restrictions to be met in less than a year	(1,678,535)	(626,270)
Donor-restricted endowment subject to spending policy rate and appropriation	(120,230)	(109,172)
Board-designated endowment	18,841,067	18,611,817
Less:		
Board-designated endowment annual spending policy rate	<u>(541,770)</u>	<u>(552,828)</u>
Total amounts not available to be used within one year	<u>23,461,279</u>	<u>22,739,089</u>
Financial assets available to meet general expenditures over the next year	<u>\$ 4,968,516</u>	<u>\$ 4,606,996</u>

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

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

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

#### 4. Accounts Receivable

Accounts receivable consist of the following at December 31, 2021 and 2020:

	2021			2020		
	Receivable	Allowance	Net	Receivable	Allowance	Net
Fees for service	\$ 650,957	(300)	650,657	\$ 357,308	(1,700)	355,608
Total	\$ 650,957	\$ (300)	\$ 650,657	\$ 357,308	\$ (1,700)	\$ 355,608

#### 5. Prepaid Expenses

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

#### 6. Investments

Investments measured at fair value on a recurring basis consist of mutual funds totaling \$23,526,432 and \$21,332,022 at December 31, 2021 and 2020, respectively. During 2021 and 2020, the Organization recognized \$2,490,181 and \$2,081,238, respectively, of net gains and losses on investments. Of those amounts, \$2,490,181 and \$2,081,238 was recognized on investments of equity securities held at December 31, 2021 and 2020, respectively.

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

The Organization's policy is to avail itself of a Board-approved percentage of investment income for operations with any remaining interest, dividends, or appreciation reinvested. The spending policy approved by the Board of Trustees is a percentage of the average total endowment value over the previous twelve quarters, with a 1% contingency margin. In 2021, the approved rate was 4.00% from January through September and 5.00% thereafter. In 2020, the approved rate was 4.00%.

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

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

*Mutual funds:* Level 1 as determined by the published value per unit at the end of the last trading day of the year, which is the basis for transactions at that date.

#### 7. Beneficial Interest Held in Trusts

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

At December 31, 2021 and 2020, the fair market value of the funds, which approximates the present value of future benefits expected to be received, was \$1,112,493 and \$965,181, respectively.

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

<u>Trust</u>	<u>Percentage Interest</u>	<u>Percentage</u>	
		<u>2021</u>	<u>2020</u>
Greenleaf	100%	\$ 415,006	\$ 395,121
Camp	100%	380,406	350,378
Cogswell	50%	294,442	277,191
Total		<u>\$ 1,089,854</u>	<u>\$ 1,022,690</u>

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

#### 8. Property and Equipment

Property and equipment is comprised of the following at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Land and land improvements	\$ 1,114,949	\$ 1,114,949
Buildings and improvements	9,025,392	9,003,702
Furniture, fixtures, and equipment	908,672	908,672
Vehicles	86,019	86,019
Software	503,924	503,924
Construction in progress	<u>676,668</u>	<u>          </u>
Subtotal	12,315,624	11,617,266
Less accumulated depreciation	<u>(5,638,395)</u>	<u>(5,179,686)</u>
Total	<u>\$ 6,677,229</u>	<u>\$ 6,437,580</u>

#### 9. Line of Credit

The Organization has a \$1,500,000 revolving line of credit agreement with a bank, which is payable on demand. The line is secured by a first lien on accounts receivable, double negative pledge on all investments of the borrower, and carries a variable rate of interest at the Wall Street Journal prime rate (3.25% at December 31, 2021), adjusted daily. At December 31, 2021 and 2020, there was no outstanding balance on this line of credit.

#### 10. Bonds Payable

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

the Organization were intended to offset Organization payments of variable rate interest to bondholders. Counterparty credit worthiness and market variability can impact the variable rates received and paid by the Organization, with the potential of increasing Organization interest payments. As a result, the cost of the interest rate swap for 2021 and 2020 is added to interest expense in the Consolidated Statement of Functional Expenses. The bonds mature in 2038 and can be repaid at any time.

The Organization is required to include the fair value of the swap in the Consolidated Statement of Financial Position, and annual changes, if any, in the fair value of the swap in the Consolidated Statement of Activities. For example, during the bond's 30-year holding period, the annually calculated value of the swap will be reported as an asset if interest rates increase above those in effect on the date of the swap was entered into (and as an unrealized gain in the Consolidated Statement of Activities), which will generally be indicative that the net fixed rate the Organization is paying on the swap is below market expectations of rates during the remaining term of the swap. The swap will be reported as a liability (and as an unrealized loss in the Consolidated Statement of Activities) if interest rates decrease below those in effect on the date the swap was entered into, which will generally be indicative that the net fixed rate the Organization is paying on the swap is above market expectations of rates during the remaining term of the swap. The annual accounting adjustments of value changes in the swap transaction are non-cash recognition requirements, the net effect of which will be zero at the end of the bond's 30-year term. At December 31, 2021 and 2020, the Organization recorded the swap liability position of \$993,557 and \$1,282,753, respectively. During 2009, there occurred a downgrading of the credit rating of the Counterparty to the letter of credit reimbursement agreement, which triggered a mandatory tender of the Series 2007 Bonds in whole and a temporary conversion of one-hundred percent of the principal amount to a bank purchase mode under the terms of said letter of credit reimbursement agreement. Since it became evident that the credit markets would not soon return to normalcy, the Organization elected to convert the Series 2007 Bonds from a weekly rate mode to a bank purchase mode. This new bank purchase mode created a rate period in which the Series 2007 Bonds bear interest at the tax adjusted bank purchase rate of 68% of the sum of the adjusted period LIBOR (30 day) rate and 325 basis points. The bank purchase mode commenced on July 31, 2009 and expired on July 31, 2014; however, the expiration date was extended by the Counterparty and the Organization had the option to convert back to the weekly rate mode. The Series 2007 Bond documents require the Organization to comply with certain financial covenants. As of December 31, 2021, the Organization was in compliance with these covenants.

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

<u>Year</u>	<u>Amount</u>
2022	\$ 165,000
2023	175,000
2024	180,000
2025	195,000
2026	200,000
Thereafter	<u>2,840,000</u>
Total	\$ <u>3,755,000</u>

**11. Deferred Loans - NHHFA**

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

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

**12. Refundable Advance**

Refundable advances totaling \$660,937 and \$2,529,309 at December 31, 2021 and 2020, respectively, primarily include grant funds received in advance from the New Hampshire Department of Health and Human Services for community-based voluntary services. Revenues will be recognized as the conditions of the grant have been met.

**13. Endowment Funds**

***Types of Funds***

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

***Board-designated Endowment***

As of December 31, 2021 and 2020, the Board of Trustees had designated \$18,841,067 and \$18,611,817, respectively, of net assets without donor restrictions as a general endowment fund to support the mission of the Organization.

***Donor-designated Endowments***

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

***Funds with Deficiencies***

The Organization considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Organization complies with UPMIFA and has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The Organization had no underwater endowment funds at December 31, 2021 or 2020.

***Investment Policy***

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

In recognition of the prudence required of fiduciaries, reasonable diversification is sought where possible. Experience has shown financial markets and inflation rates are cyclical and, therefore, control of volatility will be achieved through investment styles. Asset

allocation parameters have been developed for various funds within the structure, based on investment objectives, liquidity needs, and time horizon for intended use.

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

### **Spending Policy**

The Organization's spending policy rate is a percentage of the average total endowment value over the trailing 12 quarters with a 1% contingency margin. This includes interest and dividends paid out to the Organization. In 2021, the approved rate was 4.00% from January through September and 5.00% thereafter. In 2020, the approved rate was 4.00%.

### **Changes in Endowment Net Assets**

The net asset composition of endowment net assets as of December 31, 2021 and changes in endowment net assets for the year ended December 31, 2021 are as follows:

	Without Donor Restrictions	With Donor Restrictions			Total	Total Net Endowment Assets
		Purpose Restricted	Cumulative Appreciation	Perpetually Restricted		
Endowment net assets, beginning of year	\$ 18,611,817	\$ -	\$ 1,050,689	\$ 1,678,601	\$ 2,729,290	\$ 21,341,107
Contributions	-	-	-	-	-	-
Appropriations from endowment	(643,173)	-	(54,112)	-	(54,112)	(697,285)
Temporary appropriation for purpose-restricted net assets	(1,678,535)	1,678,535	-	-	1,678,535	-
Investment income, net	2,550,958	-	330,584	-	330,584	2,881,542
Endowment net assets, end of year	\$ 18,841,067	\$ 1,678,535	\$ 1,327,161	\$ 1,678,601	\$ 4,684,297	\$ 23,525,364

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

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

**14. Net Assets*****Net Assets Without Donor Restrictions***

Net assets without donor restriction are comprised of the following at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Undesignated net assets	\$ 2,078,578	\$ 104,268
Board-designated endowment	<u>18,841,067</u>	<u>18,611,817</u>
Total	<u>\$ 20,919,645</u>	<u>\$ 18,716,085</u>

***Net Assets With Donor Restrictions***

Net assets with donor restrictions are comprised of the following at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose:		
Camp	\$ 88,373	\$ 67,747
Child abuse prevention	30,273	67,750
Family resource center	146,872	148,763
Homecare	183,474	93,616
IT and other projects	110,841	88,552
Teen and youth	1,091,207	99,787
The Children's Place	<u>27,495</u>	<u>60,055</u>
	1,678,535	626,270
Endowment:		
Accumulated earnings restricted by donors for:		
General operations	252,088	219,094
Camp operations	422,315	307,937
Other purposes	<u>652,758</u>	<u>523,658</u>
	1,327,161	1,050,689
Original gift restricted by donors for:		
General operations	133,407	133,407
Camp operations	548,183	548,183
Other purposes	<u>997,011</u>	<u>997,011</u>
	<u>1,678,601</u>	<u>1,678,601</u>
Total restricted endowment	3,005,762	2,729,290
Not subject to spending policy or appropriation:		
Beneficial interest in trusts	<u>2,202,347</u>	<u>1,987,871</u>
Total	<u>\$ 6,886,644</u>	<u>\$ 5,343,431</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Satisfaction of purpose restrictions:		
Camp	\$ 7,969	\$ -
Child abuse prevention	37,476	123,125
Family counseling		16,954
Family resource center	142,366	30,691
Homecare	149,511	391,706
Human trafficking		35,000
IT and other projects	44,981	308,910
Teen and youth	115,589	218,467
The Children's Place	42,559	59,697
	<u>540,451</u>	<u>1,184,550</u>
Restricted purpose spending-rate distributions and appropriations:		
General operations	14,100	
Other purposes	40,012	30,058
	<u>54,112</u>	<u>30,058</u>
Total	\$ <u>594,563</u>	\$ <u>1,214,608</u>

## 15. Grants

The Organization has been awarded cost-reimbursable grants of \$87,951 that have not been recognized at December 31, 2021 because qualifying expenditures have not yet been incurred. No amounts have been received in advance, and accordingly no amounts are reported in the Consolidated Statement of Financial Position as a refundable advance.

Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's Uniform Guidance, and review by grantor agencies. This review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

**16. Paycheck Protection Program (PPP)**

In April 2020, the Organization received loan proceeds in the amount of \$1,741,500 under the Small Business Administration (SBA) Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), which was enacted March 27, 2020, provides for loans to qualifying organizations for amounts up to 2.5 times the average monthly payroll expenses. The loan and accrued interest may be forgiven after eight or twenty-four weeks providing the Organization uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains certain payroll levels. The amount of loan forgiveness will be reduced if the Organization terminates employees or reduces salaries during the eight or twenty-four week period. Any unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with deferral of payments for the first ten months. The Organization used the proceeds for purposes consistent with the PPP requirements. The Organization has applied the conditional contribution model as described in FASB ASC 958-605 to recognize PPP loan proceeds as contribution income as the PPP loan conditions are substantially met by incurring qualifying expenses and other PPP loan requirements. As of December 31, 2020, the Organization had recognized the entire amount of the PPP loan as contribution income. The entire amount was forgiven in 2021.

**17. Assistance to Individuals**

Assistance to individuals is comprised of the following for the years ended December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Payment to parents of foster children	\$ 112,950	\$ 171,688
Housing assistance to youth at risk of homelessness	242,386	247,220
Gift cards provided to families during holiday season	51,000	50,000
Food for at risk youth	25,914	12,641
In kind assistances	33,700	48,079
Other assistance such as medical, childcare, transportation, and family activities	<u>435,594</u>	<u>243,697</u>
Total	<u>\$ 901,544</u>	<u>\$ 773,325</u>

**18. Defined Contribution Plan**

The Organization maintains a 403(b) Thrift Plan (the Plan). The Plan is a defined contribution plan that all eligible employees may immediately make elective participant contributions to upon hire. A pretax voluntary contribution is permitted by employees up to limits imposed by the Internal Revenue Code and other limitations specified in the Plan. Contributions made to the plan by the Organization for the years ended December 31, 2021 and 2020 totaled \$101,614 and \$93,311, respectively.

**19. Operating Leases**

The Organization leases office space under the terms of non-cancellable lease agreements. The Organization also rents additional facilities on a month-to-month basis. Rent expense under these agreements totaled \$227,552 and \$199,910 for the years ended December 31, 2021 and 2020, respectively.

**20. Supplemental Disclosures of Cash Flow Information**

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the Consolidated Statement of Financial Position that sum to the total of the same such amounts shown in the Consolidated Statement of Cash Flows.

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,337,022	\$ 2,753,314
Restricted cash	<u>74,103</u>	<u>72,111</u>
Total cash, cash equivalents, and restricted cash shown in the Consolidated Statement of Cash Flows	<u>\$ 1,411,125</u>	<u>\$ 2,825,425</u>

**21. Related Party Transactions**

The Organization procures a portion of their legal services from a local law firm that employs an attorney who also serves on the Organization's Board of Directors. The attorney board member does not personally perform the legal services. For the years ended December 31, 2021 and 2020, the total legal expense from related parties was \$13,989 and \$4,505, respectively.

**22. Commitments and Contingencies****COVID-19**

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

**23. Concentration of Risk**

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

**24. Reclassifications**

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

**25. Subsequent Events**

Subsequent events have been evaluated through April 12, 2022, the date the consolidated financial statements were available to be issued.

On January 1, 2022, the Organization merged with Richie McFarland Children's Center of Stratham, New Hampshire. The Waypoint at Richie McFarland Center will provide early intervention services for the Seacoast area.

On January 4, 2022, the Organization sold the building and land in Exeter, New Hampshire for \$235,000 to an unrelated party.

WAYPOINT

Consolidated Schedule of Operating Expenses  
For the Year Ended December 31, 2021

	Family Counseling	Teen and Youth	Child Care Services	Child Abuse Treatment & Family Strengthening	Child Abuse Prevention	Early Intervention	Homeless	Adoptions and Pregnancy Counseling	Child Advocacy	Summer Camp	Total Program	Management and General	Fundraising	2021 Total
Salaries and wages	\$ 65,316	\$ 899,356	\$ 135,496	\$ 1,601,174	\$ 3,219,841	\$ 329,851	\$ 1,503,164	\$ 82,147	\$ 127,284	\$ -	\$ 7,963,029	\$ 1,305,839	\$ 380,802	\$ 9,650,770
Employee benefits	2,250	151,351	1,892	237,326	478,675	44,789	169,647	12,515	4,064	-	1,102,509	142,701	25,691	1,276,901
Retirement plan	1,293	8,334	406	13,101	28,806	1,345	6,321	742	2,119	-	62,467	33,340	5,807	101,614
Payroll taxes and other	7,321	86,915	12,741	154,757	317,890	33,675	155,905	7,215	9,485	-	785,894	69,615	29,747	885,256
Mileage reimbursement	8	20,696	-	84,556	71,516	9,696	46,632	301	-	-	233,405	3,250	18	236,673
Contracted services	2,400	518,896	3,214	1,218	339,166	15,565	3,177	5,850	14,700	1,488	905,694	314,483	89,140	1,309,317
Accounting	-	-	-	-	-	-	-	-	-	-	-	35,380	-	35,380
Assistance to individuals	1,024	420,755	316	120,585	349,743	41	175	3,447	-	6,481	901,544	34,673	-	901,544
Communications	-	39,508	2,858	36,461	68,872	5,269	11,083	1,738	1,358	10	168,181	-	-	212,681
Conferences, conventions, meetings	182	2,745	113	2,056	58,064	2,766	638	303	1,834	-	68,701	27,937	4,189	100,827
Depreciation	-	114,362	11,793	25,945	69,383	20,638	13,857	5,307	4,128	-	265,413	185,336	7,960	458,709
Insurance	728	14,447	-	12,177	17,514	2,627	2,074	582	452	-	50,601	12,372	1,605	64,578
Interest	-	74,819	9,791	21,540	57,604	17,134	11,504	4,406	3,427	-	200,225	26,575	6,609	233,409
Legal	-	-	-	-	-	-	-	-	-	-	-	12,543	-	12,543
Membership dues	330	11,446	50	1,068	6,353	470	5,363	11	50	-	25,141	32,379	3,382	60,902
Miscellaneous	2,680	2,778	-	253	3,788	599	1,320	3	-	-	11,371	35,039	14,186	60,596
Occupancy	12,010	174,143	25,178	133,185	176,942	14,579	22,211	6,419	3,023	2,263	569,953	79,464	18,410	667,827
Printing and publications	-	945	199	2,252	13,321	1,377	1,228	192	227	-	19,741	12,631	38,481	70,853
Rental and equipment maintenance	-	6,616	527	392	80,799	2,024	272	96	-	-	90,726	144,596	12,362	247,684
Supplies	690	34,421	11,167	12,386	39,045	2,114	4,849	1,341	355	40	106,408	14,790	2,255	123,453
Travel	-	7,375	-	1,023	1,057	38	95	-	-	-	9,588	10,910	-	20,498
<b>Total</b>	<b>\$ 96,232</b>	<b>\$ 2,589,858</b>	<b>\$ 215,741</b>	<b>\$ 2,461,456</b>	<b>\$ 5,398,369</b>	<b>\$ 504,617</b>	<b>\$ 1,959,515</b>	<b>\$ 132,615</b>	<b>\$ 172,506</b>	<b>\$ 10,282</b>	<b>\$ 13,541,191</b>	<b>\$ 2,533,853</b>	<b>\$ 650,471</b>	<b>\$ 16,725,515</b>

See Independent Auditor's Report.

## WAYPOINT

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

	Family Counseling	Teen and Youth	Child Care Services	Child Abuse Treatment & Family Strengthening	Child Abuse Prevention	Early Intervention	Homecare	Adoptions and Pregnancy Counseling	Child Advocacy	Summer Camp	Total Program	Management and General	Fundraising	2020 Total
Salaries and wages	\$ 225,559	\$ 877,712	\$ 98,942	\$ 1,781,210	\$ 2,030,560	\$ 384,448	\$ 1,972,400	\$ 89,840	\$ 133,705	\$ 109	\$ 7,594,485	\$ 953,404	\$ 387,778	\$ 8,935,667
Employee benefits	22,577	167,089	1,417	261,949	335,582	39,558	234,327	10,559	3,113	28	1,076,199	140,540	22,756	1,239,495
Retirement plan	1,313	8,268	-	12,833	17,170	3,179	5,270	826	2,320	-	51,179	35,001	7,131	93,311
Payroll taxes and other	29,057	96,050	7,011	202,468	231,330	45,300	222,488	8,704	11,014	7	853,429	84,386	31,656	969,471
Mileage reimbursement	1,243	26,162	19	84,697	26,123	7,486	46,544	266	69	-	192,609	505	65	193,179
Contracted services	4,767	54,403	26,422	73,707	269,598	55,957	25,255	11,230	3,078	15	524,432	113,605	79,701	717,738
Accounting	-	-	-	-	-	-	-	-	-	-	-	34,620	-	34,620
Assistance to individuals	309	346,353	307	199,643	195,948	9,209	2,152	11,112	617	-	765,650	7,675	-	773,325
Communications	2,712	33,035	3,849	40,739	45,386	5,358	19,809	2,088	2,116	77	155,169	14,488	8,829	178,486
Conferences, conventions, meetings	3,171	12,323	2,765	19,038	32,639	8,557	13,770	1,099	1,639	18	95,019	33,592	821	129,432
Depreciation	634	112,946	56,706	59,473	60,322	19,196	19,119	7,924	3,386	69,602	409,308	53,008	-	462,316
Insurance	1,925	11,834	-	26,461	22,544	4,379	9,367	881	903	6	78,300	12,082	2,623	93,005
Interest	1,865	34,373	1,593	65,002	68,960	40,624	14,662	5,685	3,554	-	236,318	37,781	2,779	276,878
Legal	-	-	-	-	-	-	-	-	-	-	-	14,795	-	14,795
Membership dues	694	1,647	115	4,147	10,062	948	7,295	202	248	2	25,360	2,908	1,660	29,928
Miscellaneous	4,343	18,544	1,627	5,939	9,748	1,061	9,776	-	318	8	51,364	20,620	88,080	160,064
Occupancy	17,806	168,986	21,080	169,277	120,447	20,386	70,817	7,358	10,279	3,062	609,498	4,217	41,054	654,769
Printing and publications	256	4,493	1,101	5,297	56,028	2,797	3,340	1,551	176	2	75,041	4,808	32,446	112,295
Rental and equipment maintenance	1,181	27,534	27,119	49,443	120,582	32,374	8,425	4,339	2,204	1	273,202	28,880	13,887	315,969
Supplies	5,050	52,001	8,896	41,149	108,064	6,302	17,261	1,542	907	255	241,427	15,420	3,349	260,196
Travel	262	15,262	160	3,541	4,775	519	2,389	113	136	1	27,158	3,439	10	30,607
<b>Total</b>	<b>\$ 324,724</b>	<b>\$ 2,069,015</b>	<b>\$ 259,129</b>	<b>\$ 3,106,013</b>	<b>\$ 3,765,868</b>	<b>\$ 687,638</b>	<b>\$ 2,704,466</b>	<b>\$ 165,319</b>	<b>\$ 179,782</b>	<b>\$ 73,193</b>	<b>\$ 13,335,147</b>	<b>\$ 1,615,774</b>	<b>\$ 724,625</b>	<b>\$ 15,675,546</b>

See Independent Auditor's Report.

## Waypoint Trustees 2022

Melissa Biron

Nina Chang

William Conrad

Helen Crowe

Rob Dapice

Jane E. Gile, *Secretary*

John Greene

Emily Hammond

Sudi Lett

Marc Lubelczyk

Marilyn T. Mahoney

Holly P. Mintz

Zach Palmer

Shaylen E. Roberts

Mark C. Rouvalis, *Chair*

Jeffrey P. Seifert, *Treasurer*

Ken R. Sheldon

Jennifer Stebbins, *Vice Chair*

**Borja Alvarez de Toledo, M.Ed.**

**Professional Profile**

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

**Professional Experience**

**Waypoint, formerly Child and Family Services of New Hampshire** December 2013- Present  
Manchester, NH

*~ President and CEO*

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

**Riverside Community Care** 2009- 2013  
Dedham, MA

*~ Division Director, Child and Family Services*

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

**The Guidance Center, Inc.** 1998 - 2009  
Cambridge, MA

*~ Chief Operating Officer*

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

**Private Practice in Psychotherapy and Clinical Consultation** 1992 - 1998  
Madrid, Spain

Universidad Pontificia de Comillas  
Madrid, Spain

1991 - 1998

*~Adjunct Faculty*

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

Centro Médico-Psicopedagógico  
Madrid, Spain

1994 - 1997

*~Clinical Coordinator/Director of Training.*

- Member of a multi-disciplinary team that provided assessment and treatment to families victims of terrorism and had developed Post Traumatic Stress Disorder.

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

1991- 1994

*~ Senior Drug and Alcohol Counselor, Drug and Alcohol Program*

- Provided evaluation and treatment for chemically dependent adults and their families.

*~ Senior Family Therapist, Couples and Family Therapy Program*

- Worked as a family therapist in the evaluation and treatment of adolescents and families.

Charles River Health Management  
Boston, MA

1989 - 1991

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

## Education

**Graduate Certificate of Business**

University of Massachusetts, Lowell, 2000.

**Master's Degree In Education**

Counseling Psychology Program. Boston University, 1989.

**B.A. in Clinical Psychology**

Universidad Pontificia de Comillas, Madrid, Spain. 1988

## Publications

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

## Languages

Fluent in Spanish, French and Italian.

**COLLEEN M. IVES**

**CHIEF OPERATING OFFICER**

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

**PROFESSIONAL EXPERIENCE**

**WAYPOINT, Manchester, NH • 2018-Present**

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

**Chief Operating Officer**

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

**ROCKPORT MORTGAGE CORPORATION, Gloucester, MA • 2008-2017**

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

**Vice President, Operations & Quality Control**

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

**IVES DEVELOPMENT ASSOCIATES, Manchester, NH • 2005-2016**

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

**Principal**

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

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

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

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

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

**Acting Executive Director & Chief Operating Officer**

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

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

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

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

**Statewide Director**

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

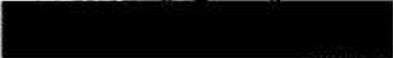
- Awarded \$1.2M 3-year federal grant to provide peer support services in 15 locations across the state
- Led Department to highest rank in standards and benchmarks among 7 other regional offices.
- Enhanced team atmosphere by integrating 4 distinct statewide programs into a cohesive unit.
- Cultivated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

**EDUCATION**

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

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

**ERIN J. KELLY**



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## EDUCATION

Union Institute and University - Vermont College, Brattleboro, Vermont  
2004-2006 Master of Arts, Psychology and Counseling

Gordon College - Wenham, Massachusetts  
1997-2001 Bachelor of Arts, Psychology  
1997-2001 Bachelor of Arts, Youth Ministry

## LICENSE

Board of Mental Health Practice State of New Hampshire,  
Licensed Clinical Mental Health Counselor, License # 722

## PROFESSIONAL APPOINTMENTS/MEMBERSHIPS/ACCOMPLISHMENTS

- 2018-Present New Hampshire Interagency Council on Homelessness – Governor appointed
- 2017-Present Co-Chair New Hampshire Homeless Youth Subcommittee
- 2016 Workshop Presenter National Runaway and Homeless Youth Grantee's Conference
- 2016 United States Family and Youth Services Bureau Enhancing Sustainability Project Member
- 2015-2018 New Hampshire Attorney General's Task Force on Abuse and Neglect
- 2014-Present New Hampshire's Human Trafficking Collaborative Task Force
- 2010-Present New Hampshire Balance of State Continuum of Care
- 2008-2017 New Hampshire Homeless Teen Task Force
- 2008-Present Manchester Continuum of Care (Chair since 2016)
- 2012-2014 New Hampshire Attorney General's Commission on Human Trafficking and Sexual Exploitation – representative of youth services
- 2011-2013 New Hampshire State Suicide Prevention Council – Governor appointed representative of youth services
- 2012 United States Family and Youth Services Bureau Focus Group on Runaway and Homeless Youth Program Outcomes – Regional representative
- 2010-2012 New Hampshire HIV and STD Division Community Planning Group – representative of youth services
- 2008-2011 New Hampshire Alcohol, Tobacco, and other Drug Service Providers Association – representative of youth prevention services

## PROFESSIONAL EXPERIENCE

January 2014-Present  
*Program Director* – Waypoint (formerly Child and Family Service of New Hampshire),  
Manchester, NH

- Direct the operations of the Human Trafficking Program (started in 2016)

Erin J. Kelly

- Direct the operations of the continuum of programs serving runaway and homeless youth including Basic Center Programs, Street Outreach Programs, Drop-in Services, Transitional Living Programs, and Maternity Group Home Programs statewide.
- Provide all administrative and clinical supervision for Program Managers.
- Provide oversight for a staff of 20.
- Develop and implement strategic plan for all programs including facilitating staff participation, presenting to agency operations team, incorporating feedback, and identifying and bringing to fruition prioritized goals
- Oversee local, state, and federal grant applications, reporting and contracts
- Develop and manage program budgets
- Provide program evaluation and outcome data

February 2010-January 2014

*Program Manager - Child and Family Services of New Hampshire, Manchester, NH*

- Manage the day-to-day operations of programs serving runaway and homeless youth including 2 Basic Center Programs, 2 Street Outreach Programs, and a drop-in facility.
- Provide all administrative and clinical supervision for staff of ten
- Develop and implement strategic plan for all programs including facilitating staff participation, presenting to agency operations team, incorporating feedback, and identifying and bringing to fruition prioritized goals
- Facilitate the professional growth of staff by providing guidance around goal development and relevant learning opportunities
- Oversee local, state, and federal grant applications, reporting and contracts
- Develop and manage program budgets
- Provide program evaluation and outcome data

November 2008-February 2010

*Runaway and Homeless Youth Program & Student Assistance Program Supervisor - Child and Family Services of NH, Manchester, NH*

- Supervised the day-to-day operations of a substance use prevention program in four high schools.
- Provided administrative and clinical supervision for staff of four
- Established and maintained relationships with community organizations, key partners, and school department administration
- Completed proposals and reports for all federal grants and state contracts
- Provided evaluation from an evidence-based intervention perspective

July 2006-November 2008

*Home-Based Family Therapist - Child & Family Services of NH, Manchester, NH*

- Provided court-ordered family counseling services and case management to families involved with the juvenile justice system or child protective services
- Advocated for youth and families in the educational system, court setting, and within community services
- Provided referrals for relevant community services when appropriate
- Developed and implemented client-centered treatment plans to address youth and family functioning and maintained on-going documentation to measure progress

*Recent trainings & certifications, transcripts, job reviews, and references available upon request.*

**Erin J. Kelly**

- Developed and implemented individual treatment plans
- Assessed client's needs, performed research relevant to best practice strategies for service needs, and worked with clients to incorporate services that accomplished goals
- Maintained clear and concise documentation of client's progress

**May 2002-August 2002**

**Relief Youth Care Worker - Rumford Group Home, Inc., Roy House, Dixfield, ME**

- Provided direct care of sexual reactive males ages 7-12 who resided in residential setting
- Built therapeutic, healthy, and professional relationships with the males in the program
- Role-modeled appropriate and healthy hygiene, interactions, touch, and coping strategies
- Guided youth to participate in program and work on individual treatment goals

**May 2001-August 2002**

**Crisis Stabilization Youth Worker - Rumford Group Home, Inc.  
Turner Family Support center, Turner, ME**

- Provided direct care of youth ages 5-17 residing in short-term, crisis residential facility
- Screened referrals for participation in the program
- Provided strength-based emotional support and informal counseling to youth ages 5-17
- Performed clear and concise documentation of observed behaviors, medications administered, eating and sleeping patterns, strengths, skills, and the progress of each youth on a daily basis
- Developed and implemented individual treatment plans for youth in the program

*Recent trainings & certifications, transcripts, job reviews, and references available upon request.*

## Waypoint Key Personnel

Name	Title	Salary	% charged to this Grant
Borja Alvarez de Toledo	CEO	190,008	0
Colleen Ives	COO	146,058	0
Erin Kelly	Director	87,880	0