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STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
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September 5, 2023

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 Long Term Supports and Services, to enter into a grant agreement with Easter Seals New Hampshire, Inc. (VC #177204), Manchester, NH in the amount of $750,000 for the acquisition and renovation of one (1) six bedroom duplex residential building located at 19 Nichols Road in Weare, New Hampshire that is currently used as housing for individuals who are eligible for one of New Hampshire's Home and Community Based 1915c Waivers, or for individuals or families that have an individual who is disabled, and are experiencing homelessness, effective upon Governor and Council approval, to remain in effect for no less than eight (8) years from the date the housing unit is placed in service. 100% Federal funds.

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

05-95-093-930010-26060000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT, HHS: DIV OF DEVELOPMENTAL SVCS, HCBS ENHANCED FMAP - ARP

State Fiscal Year	Class / Account	Class Title	Job Number	Total Amount
2024	102-500731	Contracts for Program Svc	93009021	$700,000
2025	102-500731	Contracts for Program Svc	93009021	$50,000
			Total	**$750,000**

EXPLANATION

The purpose of this request is to provide funding for the Grantee to purchase, renovate and/or construct housing and/or increase capacity at existing homes for individuals who are eligible for one of New Hampshire's Home and Community Based 1915c Waivers, or for individuals or families that have an individual who is disabled, and are experiencing homelessness. All real estate purchases, construction, renovation and capacity expansion must be compliant with the Centers for Medicare & Medicaid Services' Home and Community-Based Setting Requirements for Community First Choice and Home and Community-Based Services ("HCBS") Waivers rules. This request is the first of several requested actions that will significantly increase statewide capacity for additional beds to serve and support this population. Once all of the requested contracts are in effect, there will be an increase of 114 beds within New Hampshire.

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The property has been leased to the Grantee by a private owner for the past twelve years. The current owner is retiring out of state and is selling his New Hampshire real estate assets. The Grantee has entered into an option to purchase the property with the current owner. Upon completing purchase of the property, the Grantee intends to complete extensive repairs and renovations, including a new roof, new deck, and remodeling of the kitchens and bathrooms. During the acquisition and remodeling, the Grantee intends to keep the property in service providing a home for the six (6) individuals that are currently residing there.

Approximately six (6) individuals that need Intensive Treatment Services and are at risk of requiring out of state placement to receive the services, or are returning from out-of-state placement for intensive treatment services, will be served on a continuous basis at the property for a period of no less than eight (8) years from the date the renovations to the property are complete.

The need for housing in specialized residences exceeds the number of placements available in New Hampshire. The likelihood of out of state placement increases significantly when the need for alternative residential options arises suddenly. This dynamic places additional strain on individuals and their families, community-based service providers, and hospitals. Based on these factors, additional in-state residential capacity is needed to provide Intensive Treatment Services.

The Department will monitor services by:

- The Grantees adherence to their plan to acquire and renovate the property.
- Weekly reports while the property is undergoing renovation, including materials purchased, permits received, and completed renovation activities.
- Quarterly reports after the renovation is complete, including a list of expenses to sustain the property, and individual progress notes for each individual residing at the property.

The Department selected the Grantee through a competitive bid process using a Request for Grant Applications (RGA) that was posted on the Department's website from May 9, 2023 through June 13, 2023. The Department received 34 responses that were reviewed and scored by a team of qualified individuals. The Department is requesting approval to provide grant funding for thirty-three of the thirty-four grant applications. The Scoring Sheet is attached.

Should the Governor and Council not authorize this request, six (6) individuals with Developmental Disabilities and/or Acquired Brain Injuries may not be able to remain and return to New Hampshire, or individuals currently residing in New Hampshire that require Intensive Treatment Services may not have access to their services in state.

Area served: Statewide.

Source of Federal Funds: Assistance Listing Number 93.778 Section 9817 of the American Rescue Plan Act of 2021In the event that the Federal Funds become no longer available, additional General Funds will not be requested to support this program.

Respectfully submitted,

Lori A. Weaver
Commissioner

New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet

Project ID # RGA-2024-DLTSS-01-INTEN

Project Title Intensive Treatment Services Housing and Homelessness Initiative

Intensive Treatment Services	Maximum Points Available	A.W. Holdings, LLC dba Benchmark Human Services Property #1	A.W. Holdings, LLC dba Benchmark Human Services Property #2	A.W. Holdings, LLC dba Benchmark Human Services Property #3	A.W. Holdings, LLC dba Benchmark Human Services Property #4	A.W. Holdings, LLC dba Benchmark Human Services Property #5	A.W. Holdings, LLC dba Benchmark Human Services Property #6	A.W. Holdings, LLC dba Benchmark Human Services Property #7	A.W. Holdings, LLC dba Benchmark Human Services Property #8
Technical									
Project Plan (Q1)	70	63	63	63	63	63	63	60	60
Experience with ITS Homes (Q2)	30	25	25	25	25	25	25	25	25
Discharge and Stepdown (Q3)	30	25	25	25	25	25	25	25	25
Experience with HCBS Compliance (Q4)	30	25	25	25	25	25	25	25	25
Services (Q5)	40	31	31	31	31	31	31	31	31
TOTAL POINTS	200	169	169	169	169	169	169	166	166
TOTAL PROPOSED VENDOR COST		*Not Applicable - No Cost Proposal for RGA*							

	Reviewer Name	Title
1	Gregory Prattelli	Program Specialist IV
2	Joshua Gehling	Administrator III
3	Rachel DeVita	Administrator II
4	Kyra Leonard	Finance Director

New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet

Project ID # RGA-2024-DLTSS-01-INTEN

Project Title Intensive Treatment Services Housing and Homelessness Initiative

Intensive Treatment Services	Maximum Points Available	A.W. Holdings, LLC dba Benchmark Human Services Property #9	A.W. Holdings, LLC dba Benchmark Human Services Property #10	Alternative Pograms & Treatment	ARC of NH, Inc	Community Options, Inc (1) 2-Bedroom Hudson	Community Options, Inc (1) 2-Bedroom Derry	Community Options, Inc (1) 2-Bedroom Milford	Community Options, Inc(1) 2-Bedroom Salem
Technical									
Project Plan (Q1)	70	60	60	30	62	58	58	58	58
Experience with ITS Homes (Q2)	30	25	25	17	16	22	22	22	22
Discharge and Stepdown (Q3)	30	25	25	15	20	27	27	27	27
Experience with HCBS Compliance (Q4)	30	25	25	16	22	27	27	27	27
Services (Q5)	40	31	31	25	30	32	32	32	32
TOTAL POINTS	200	166	166	103	150	166	166	166	166
TOTAL PROPOSED VENDOR COST	*Not Applicable - No Cost Proposal for RGA*								

	Reviewer Name	Title
1	Gregory Prattelli	Program Specialist IV
2	Joshua Gehling	Administrator III
3	Rachel DeVita	Administrator II
4	Kyra Leonard	Finance Director

New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet

Project ID # RGA-2024-DLTSS-01-INTEN

Project Title Intensive Treatment Services Housing and Homelessness Initiative

Intensive Treatment Services	Maximum Points Available	Community Options, Inc (1) 3-Bedroom Milford	Community Options, Inc (1) 3-Bedroom Nashua	Community Options, Inc (1of2) 3-Bedroom Derry	Community Options, Inc (1of2) 3-Bedroom Londonderry	Community Options, Inc (1of2) 3-Bedroom Salem	Community Options, Inc (2of2) 3-Bedroom Derry	Community Options, Inc (2of2) 3-Bedroom Londonderry	Community Options, Inc (2of2) 3-Bedroom Salem
Technical									
Project Plan (Q1)	70	63	63	63	63	63	63	63	63
Experience with ITS Homes (Q2)	30	22	22	22	22	22	22	22	22
Discharge and Stepdown (Q3)	30	27	27	27	27	27	27	27	27
Experience with HCBS Compliance (Q4)	30	27	27	27	27	27	27	27	27
Services (Q5)	40	32	32	32	32	32	32	32	32
TOTAL POINTS	200	171	171	171	171	171	171	171	171
TOTAL PROPOSED VENDOR COST	*Not Applicable - No Cost Proposal for RGA*								

	Reviewer Name	Title
1	Gregory Prattelli	Program Specialist IV
2	Joshua Gehling	Administrator III
3	Rachel DeVita	Administrator II
4	Kyra Leonard	Finance Director

New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet

Project ID # RGA-2024-DLTSS-01-INTEN

Project Title Intensive Treatment Services Housing and Homelessness Initiative

Intensive Treatment Services	Maximum Points Available	Behavioral Health and Developmental Services of Strafford County, Inc. d/b/a Community Partners	Easterseals NH	Farmsteads of New England	Gateway Community Services and Summit NH	Aspire Living & Learning	Next Steps Community Services LLC Proposal #1	Next Steps Community Services LLC Proposal #2	Next Steps Community Services LLC Proposal #3
Technical									
Project Plan (Q1)	70	65	55	53	35	55	67	66	64
Experience with ITS Homes (Q2)	30	27	29	17	22	26	28	28	28
Discharge and Stepdown (Q3)	30	28	27	9	16	25	27	27	27
Experience with HCBS Compliance (Q4)	30	25	26	16	20	26	23	23	23
Services (Q5)	40	37	36	20	32	37	37	37	37
TOTAL POINTS	200	182	173	115	125	169	182	181	179
TOTAL PROPOSED VENDOR COST	*Not Applicable - No Cost Proposal for RGA*								

	Reviewer Name	Title
1	Gregory Pratteill	Program Specialist IV
2	Joshua Gehling	Administrator III
3	Rachel DeVita	Administrator II
4	Kyra Leonard	Finance Director

New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet

Project ID # RGA-2024-DLTSS-01-INTEN

Project Title Intensive Treatment Services Housing and Homelessness Initiative

Intensive Treatment Services	**Maximum Points Available**	Next Steps Community Services LLC Proposal #4
Technical		
Project Plan (Q1)	70	64
Experience with ITS Homes (Q2)	30	28
Discharge and Stepdown (Q3)	30	27
Experience with HCBS Compliance (Q4)	30	23
Services (Q5)	40	37
TOTAL POINTS	**200**	**179**
TOTAL PROPOSED VENDOR COST		*Not Applicable - No Cost*

	Reviewer Name	**Title**
1	Gregory Prattelli	Program Specialist IV
2	Joshua Gehling	Administrator III
3	Rachel DeVita	Administrator II
4	Kyra Leonard	Finance Director

New Hampshire Department of Health and Human Services
Division of Finance and Procurement
Bureau of Contracts and Procurement
Scoring Sheet

Project ID # RGA-2024-DLTSS-01-INTEN

Project Title Intensive Treatment Services Housing and Homelessness Initiative

Homeless Housing Services	**Maximum Points Available**	Farmsteads of New England
Technical		
Project Plan (Q1)	**70**	63
Real Estate Experience (Q2)	**30**	27
Operation Experience (Q3)	**30**	25
Coordinated Entry System (Q4)	**30**	5
Services (Q5)	**40**	20
TOTAL POINTS	**200**	**140**
TOTAL PROPOSED VENDOR COST		*Not Applicable - No Cost*

	Reviewer Name	**Title**
1	Gregory Prattelli	Program Specialist IV
2	Joshua Gehling	Administrator III
3	Rachel DeVita	Administrator II
4	Kyra Leonard	Finance Director

Subject: Intensive Treatment Services Housing and Homelessness Initiative RGA-2024-DLTSS-01-INTEN-06

GRANT AGREEMENT

The State of New Hampshire and the Grantee here mutually agree as follows:

GENERAL PROVISIONS

1. Identification and Definitions.

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. Grantee Name Easter Seals New Hampshire, Inc.		1.4. Grantee Address 555 Auburn St. Manchester, NH 03103	
1.5 Grantee Phone # (603) 325-1686	1.6. Account Number 05-95-093-930010-26060000-102-500731	1.7. Completion Date See Exhibit A, Section 1, Subsection 1.1	1.8. Grant Limitation $750,000
1.9. Grant Officer for State Agency Robert W. Moore, Director		1.10. State Agency Telephone Number (603) 271-9631	
If Grantee is a municipality or village district: **"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."**			
1.11. Grantee Signature 1 DocuSigned by: Cathy Kuhn 9/5/2023		1.12. Name & Title of Grantee Signor 1 Cathy Kuhn Chief Operating Officer	
Grantee Signature 2		Name & Title of Grantee Signor 2	
Grantee Signature 3		Name & Title of Grantee Signor 3	
1.13 State Agency Signature(s) DocuSigned by: Melissa Hardy 9/6/2023		1.14. Name & Title of State Agency Signor(s) Melissa Hardy Director, DLTSS	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By: DocuSigned by: Robyn Guarino Assistant Attorney General, On: 9/7/2023			
1.16. Approval by Governor and Council (if applicable) By: On:			

2. SCOPE OF WORK: In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

Contractor Initials DS CK
Date 9/5/2023

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1 16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.

5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything 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 Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions

8. PERSONNEL.

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA; RETENTION OF DATA; ACCESS.

9.1. 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, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date 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, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. EVENT OF DEFAULT: REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

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

11.2.1 Give the Grantee 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 remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee 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 Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Contractor Initials DS CK

Date 9/5/2023

approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.

14. GRANTEE'S RELATION TO THE STATE. In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.

15. ASSIGNMENT AND SUBCONTRACTS. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.

16. INDEMNIFICATION. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. 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 shall survive the termination of this agreement.

17. INSURANCE.

17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:

17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and

17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury or death any one incident, and $500,000 for property damage in any one incident; and

17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates 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.

18. WAIVER OF BREACH. 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, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver 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 default on the part of the Grantee.

19. 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 first above given.

20. 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 Council of the State of New Hampshire, if required or by the signing State Agency.

21. CONSTRUCTION OF AGREEMENT AND TERMS. This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intend of the parties hereto.

22. 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.

23. 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 relating hereto.

24. SPECIAL PROVISIONS. The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

Contractor Initials DS Ck

Date 9/5/2023

EXHIBIT A

Revisions to Standard Grant Agreement Provisions

1. Revisions to Form G-1, General Provisions

1.1. Paragraph 4, Effective Date: Completion of Project. is deleted in its entirety and replaced with the following:

4.1 This Grant Agreement (the "Agreement"), and all obligations of the parties hereunder, shall become effective on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16) or upon signature by the State Agency as shown in blocks 1.13 and 1.14 (the "Effective Date").

4.2 The Grantee must ensure the property purchased using funds provided by this agreement remains in service as housing for six (6) individuals with a Developmental Disability or Acquired Brain Disorder who are receiving services under the 1915c waiver, for a period of no less than eight (8) years from the date the property is first placed in service, as described in Exhibit B, Scope of Services, Section 1, Statement of Work.

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

1.2. Paragraph 11, Event of Default: Remedies, Subparagraph 11.2.2, is amended as follows:

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending payments, in whole or in part, to be made under this Agreement, until the State determines the Event of Default is cured.

1.3 Paragraph 12, Termination, Subparagraph 12.4 is amended as follows:

12.4 Notwithstanding anything in this Agreement to the contrary, the State may terminate this Agreement without cause upon thirty (30) days written notice to the Grantee.

1.4 Paragraph 15, Assignment and Subcontracts, is amended by adding subparagraph 15.1 as follows:

15.1. Subcontractors are subject to the same contractual conditions as the Grantee and the Grantee is responsible to ensure subcontractor compliance with those conditions. The Grantee shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with

EASTESEA7

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 8/17/2023

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
USI Insurance Services LLC
3 Executive Park Drive, Suite 300
Bedford, NH 03110
855 874-0123

CONTACT NAME: Linda Jaeger, CIC
PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No):
E-MAIL ADDRESS: linda.jaeger@usi.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Philadelphia Indemnity Insurance Co.	18058
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
Easter Seals New Hampshire, Inc.
555 Auburn Street
Manchester, NH 03103

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / X OCCUR X Professional Liab GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PRO-JECT / X LOC OTHER:	X	X	PHPK2592749	09/01/2023	09/01/2024	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	$3,000,000
							PRODUCTS - COMP/OP AGG	$3,000,000
								$
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY	X	X	PHPK2592747	09/01/2023	09/01/2024	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB / X OCCUR EXCESS LIAB / CLAIMS-MADE DED / X RETENTION $ $10K	X	X	PHUB878203	09/01/2023	09/01/2024	EACH OCCURRENCE	$10,000,000
							AGGREGATE	$10,000,000
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A					PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	EDP			PHPK2592749	09/01/2023	09/01/2024	$1,619,050 Special Form Incl Theft $500 Deductible	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Supplemental Names*:Easter Seals ME, Inc., Manchester Alcohol Rehabilitation Center, Inc., dba The Farnum Center, Easter Seals VT, Inc.,*. The General Liability policy includes a Blanket Automatic Additional Insured Endorsement that provides Additional Insured and a Blanket Waiver of Subrogation status to the Certificate Holder, only when there is a written contract or written agreement between the Named Insured and the Certificate Holder that requires such status, and only with regard to the above referenced on behalf (See Attached Descriptions)

CERTIFICATE HOLDER

Department of Health & Human Services, State of NH
129 Pleasant Street
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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DESCRIPTIONS (Continued from Page 1)

of the Named Insured. The General Liability policy contains a special endorsement with "Primary and Non Contributory" wording.

DocuSign Envelope ID: 1D96D9BD-FCFC-4572-8E7F-E2F9187FBBC5

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/8/2022

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

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

PRODUCER	CONTACT NAME: Tanicia Drigo
Hays Companies, Inc. 980 Washington St., Suite 325 Dedham MA 02026	PHONE (A/C, No, Ext): / FAX (A/C, No):
	E-MAIL ADDRESS: Tanicia.Drigo@bbrown.com
	INSURER(S) AFFORDING COVERAGE — NAIC #
	INSURER A: The North River Insurance Company — 21105
INSURED	INSURER B:
Easter Seals New Hampshire,Inc 555 Auburn Street Manchester NH 03103	INSURER C:
	INSURER D:
	INSURER E:
	INSURER F:

COVERAGES — CERTIFICATE NUMBER: 23-24 NC — 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 WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	CLAIMS-MADE / OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	POLICY / PRO-JECT / LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	ALL OWNED AUTOS / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS / NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB / CLAIMS-MADE						AGGREGATE	$
	DED / RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		406-739207-7	1/1/2023	1/1/2024	PER STATUTE / 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

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

Evidence of Insurance

CERTIFICATE HOLDER

State of NH
Dept. of Health & Human Services
129 Pleasant St.
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

James Hays/TADRIG

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the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Grantee shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Grantee 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.

1.5 Paragraph 17, Insurance, Subparagraph 17.1, is amended by adding Subparagraphs 17.1.3 and 17.1.4, to read:

17.1.3 Commercial umbrella liability insurance in amounts of not less than $10,000,000 per occurrence and $10,000,000 aggregate.

17.1.4 Builder's Risk Insurance (Fire and Extended Coverage) in the amount of no less than $750,000 for the property described in Exhibit B, Scope of Services, Section 1, Statement of Work, from the time the property is purchased until the date renovations to the property are complete. Builder's Risk Insurance must include materials located at the Grantee's premises, on-site, in-transit, and at any temporary site. The policies shall provide for the inclusion of the names of all contractors, subcontractors, and others employed on the premises as additional insureds. The policies shall stipulate that the insurance companies shall have no right of subrogation against any contractors, subcontractors or other parties employed on the premises.

New Hampshire Department of Health and Human Services
Intensive Treatment Services Housing and Homelessness Initiative

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Grantee must purchase and complete renovation of a six (6) bedroom duplex located at 19 Nichols Road in Weare, New Hampshire (target property), that is a certain tract of land, together with any building(s) or other improvement(s) thereon, situated on the westerly side of Nichols Road in Weare, Hillsborough County, New Hampshire, shown as Map 404, Lot 59.4, and recorded in Hillsborough County Registry of Deeds as Plan 32807.

1.2. The Grantee must ensure the target property is kept in service as a residence for six (6) individuals with a Developmental Disability or Acquired Brain Disorder who are receiving services under a Home and Community Based 1915c Waiver, and who meet one or more of these requirements:

1.2.1. Are returning from out-of-state placements;

1.2.2. Have Intensive Treatment Service (ITS) needs and are at risk of requiring out-of-state placement to receive services;

1.2.3. Placement is considered appropriate based on the clinical complexity and person-centered needs of the individual as well as the prospective fit with other individuals, staff, and services of the proposed ITS home.

1.3. The Grantee must own, maintain, and utilize the property as ITS housing for a period of not less than eight (8) years from the date the renovations to the property described below are complete.

1.4. The Grantee must ensure the target property kept in service is certified as a community residence pursuant to New Hampshire Administrative Rule He-M 1001, Certification for Developmental Services Community Residences and is licensed in accordance with New Hampshire RSA 151, Residential Care and Health Facility Licensing for the home.

1.5. The Grantee must maintain licensure and certification as appropriate based on the number of individuals in the home for the required eight (8) year period from the date the renovations to the property are complete, including licensure in accordance with New Hampshire Administrative Rule He-P 814, Community Residences at the Residential Care and Supported Residential Care Level, if applicable.

1.6. The Grantee must provide an Acquisition Plan within ten (10) business days of the Grant Agreement Effective Date. The Acquisition Plan must include, but is not limited to:

1.6.1. A detailed plan for securing the six (6) bedroom duplex to be acquired and converted to an ITS home;

1.6.2. Identification and description of the tasks to be performed;

1.6.3. Identification of the staff responsible for performing the tasks;

1.6.4. Milestones, to be approved by the Department;

1.6.5. Projected start, completion, opening dates; and

1.6.6. Contingency planning as it relates to identified tasks.

1.7. The Grantee must submit a Project Plan for renovation of the target property no later than ten (10) business days after acquisition of the property. The Project Plan must include detailed description of the Grantee's plan to renovate the target property while keeping the property in service as housing for six (6) individuals with ITS needs, including, but not limited to:

1.7.1. A copy of the deed to the property, as registered with Hillsborough County.

1.7.2. A narrative physical description of the property.

1.7.3. Photographs of the property.

1.7.4. A description of any planned modifications or renovations.

1.7.5. A detailed timeline for the project, starting with the date of acquisition of the property, and ending with completion of the renovation. The project plan must include a description of necessary repairs, and a timeline for the necessary repairs, which must include, but is not limited to:

1.7.5.1. Replacement of the roof shingles.

1.7.5.2. Replacement of the outside deck.

1.7.5.3. Replacement of the water treatment system.

1.7.5.4. Installation of a central air conditioning system.

1.7.5.5. Necessary repairs to the chimney.

1.7.5.6. Exterior painting of the clapboard siding and trim.

1.7.5.7. Remodeling kitchens and bathrooms, including replacement of:

1.7.5.7.1. Kitchen appliances.

1.7.5.7.2. Kitchen cabinets.

1.7.5.7.3. Kitchen flooring

1.7.5.7.4. Kitchen countertops.

1.7.5.7.5. Bathroom fixtures.

1.7.5.7.6. Bathroom flooring.

1.7.5.7.7. Lighting fixtures.

1.7.5.7.8. Exhaust fans.

1.8. The Grantee must submit a weekly report for the property during the time the

property is undergoing construction or renovation, which must include , but is not limited to:

1.8.1. Purchase or acquisition date of the target property.

1.8.2. Start date for renovation of construction

1.8.3. Approximate percent for project completion.

1.8.4. A narrative description of activity at the target property during that past month, including:

1.8.5. Materials purchases.

1.8.6. Permits received.

1.8.7. Completed construction activities.

1.9. The Grantee must maintain a current license issued by the Department in accordance with New Hampshire RSA 151 requirements for a residential care facility for each home.

1.10. The Grantee agrees to be solely responsible for any costs associated with the provision of services to the individuals residing at the target properties.

1.11. The Grantee agrees to be solely responsible for any costs associated with ongoing property maintenance and operations.

1.12. Services Provided

1.12.1. The Grantee must provide services in accordance with all applicable New Hampshire Administrative Rules, including, but not limited to as follows:

1.12.1.1. Certification Standards for Developmental Services Community Residences in accordance with New Hampshire Administrative Rule HE-M 1001;

1.12.1.2. Medical monitoring and medication administration in accordance with expectations outlined in New Hampshire Administrative Rule He-M 1201;

1.12.1.3. Rule He-M 310 (i.e., Right of Persons Receiving Developmental Services or Acquired Brain Disordered Services in the Community);

1.12.1.4. If the Grantee provides funded Community Participation Services, adherence to the expectations outlined in New Hampshire Administrative Rule He-M 507.

1.13. Clinical Treatment

1.13.1. The Grantee must provide clinical treatment to include, as appropriate based on person-centered need of each individual:

1.13.1.1. Individual and group therapeutic services as indicated by the presenting concerns of the proposed populace directed toward addressing each individual's challenge areas.

1.13.1.2. Evidence-based approaches such as that are adapted to the cognitive and person-centered needs of the individuals.

1.13.1.3. Modalities specialized to the treatment needs of the intended population as needed, which include but are not limited to:

1.13.1.3.1. Sex offending behavior, such as Good Lives Model, and

1.13.1.3.2. Intentional fire setting behavior, such as Fire Setting Intervention Program for Mentally Disordered Offenders (FIP-MO).

1.13.1.3.3. Ensuring that all clinical services are implemented with an evidence based interpersonal approach.

1.13.1.3.4. Monitoring the quality of services, enhancing the quality of services, and preventing treatment failure with the use of Feedback-Informed Treatment.

1.13.1.4. Development and implementation of person-centered behavior support plans to support the safety and individualized needs of population. All plans shall be reviewed with individuals, teams, and guardians, as applicable, and presented to the Area Agency's Human Rights Committees for approval. All plans must adhere to the expectations outlined in the applicable New Hampshire Administrative Rule(s).

1.13.1.5. Psychological and other clinical evaluations or linkage to consulting professionals, including alcohol or substance abuse evaluations, as determined necessary by an individual's treating clinicians.

1.14.. Service Planning

1.14.1. The Grantee must work closely with the each individual's team, Area Agency, case management agency if applicable, and guardian if applicable, to address the responsibility for:

1.14.1.1. Service provision and planning in accordance with New Hampshire Administrative Rule He-M 503, and discharge planning responsibilities.

1.14.2. The Grantee must ensure all treatment planning includes:

1.14.2.1. Access to safe specifically selected and approved supervised community outings at locations that afford individuals the ability to demonstrate community living skills and risk management replacement behaviors.

1.14.2.2. Details of the anticipated time frame and an individualized discharge plan, as the first goal of any treatment planning.

1.14.2.3. A collaborative effort between mental health providers, medical services, and each individual's multidisciplinary team.

1.14.2.4. Opportunities to pursue community activities such as leisure, vocational, and volunteer efforts to demonstrate readiness and progress toward discharge planning.

1.14.2.5. .

1.14.2.6. Monthly reports issued by the Grantee's clinicians to the members of each individual's team.

1.14.2.7. Assessing all data for each individual, including clinician's notes and daily documentation to determine readiness for decreased supervision, and ultimately discharge.

1.15. Security and Safety

1.15.1. The Grantee must ensure the following components are in place relative to safety and security:

1.15.1.1. Upon admission, and until further assessments can be conducted and an individualized behavior plan is developed and implemented, provide all individuals with a minimum of 2:3 ratio staffing in the home and 1:1 ratio staffing in the community, including the property the home is located on. The Grantee must increase staffing should the individual's behavior indicate this is necessary to maintain safety and security.

1.15.1.2. Protocol for minimizing and safely responding to instances of an individual becoming absent without supervision (elopement) in each individual's person-centered behavior support plans for, as applicable.

1.15.1.3. A community trip planning procedure to ensure that, with minimal exceptions, typical outings are pre-planned and approved by appropriate staff. As a general practice, staff and the individual must review all aspects of the outing together prior to leaving, including the purpose and expectations for safety, as well as

ramifications/contingencies that will be necessary in the event of unsafe behavior in the community.

1.15.1.4. Upon admission, and until further assessments can be conducted and an individual behavior plan refined and revised over time, ensure environmental restrictions based on the intended population indicated (with some variation) in each behavior plan. Common restrictions include, but are not limited to:

1.15.1.4.1. Locked sharps, chemicals, and ignition materials.

1.15.1.4.2. Restricted media access and limitations on media content to be accessed based on the person-centered needs of the intended populace served.

1.15.1.4.3. Prohibition of alcohol and other controlled substances.

1.15.1.4.4. Approved phone contact list and procedures governing safe use and potentially supervised use of the phone.

1.15.1.4.5. Limitations on the location of community access, including, but not limited to, no access to locations where children frequent that are not incidental in nature, no contact with individuals under 18, and no contact with victims, for behavior plans that support individuals with a history of problematic sexual behavior.

1.15.1.4.6. Random room searches, conducted on no less than a weekly basis.

1.15.1.4.7. Door alarms, chimes, window alarms, and/or door locks.

1.15.1.4.8. Delayed egress system, typically utilized in homes supporting individuals with a history of unsafe elopement.

1.15.2. Upon completion of assessments and revision of the individualized behavior plan approved by each individual and/or his or her guardian and the local human rights committee, implement only those environmental restrictions included in the plan;

1.15.3. All staff have access to emergency on call support, available twenty-four hours a day, seven days per week and a means of contacting

management and additional support for consultation and assistance in the event of need for crisis prevention or intervention; and

1.15.4. An Unsafe and Inappropriate Materials Policy and Procedure that provide guidelines with which all visitors and staff are to comply to ensure safety of individuals, staff, and visitors.

1.16. Staffing

1.16.1. The Grantee must provide the necessary staff in accordance with best practices for ITS homes that includes at a minimum:

1.16.1.1. An administrator or director responsible for the overall operation of the ITS home;

1.16.1.2. A clinical director or senior clinician responsible for all services provided to individuals admitted to the ITS home;

1.16.1.3. A program manager to serve as the liaison between the Grantee and external team for each individual served; and

1.16.1.4. Clinicians as are necessary to meet the treatment needs of the individuals served including a designated clinician with responsibility for each location to facilitate weekly individual and group therapy and provide a fully integrated milieu approach to meet the needs of individuals as well as staff.

1.16.2. The Grantee must ensure all incoming staff participate in an orientation and training process, including job shadowing as appropriate, and ensure no staff work directly with any individuals until this training is complete.

1.16.3. The Grantee must ensure all staff participate in professional development trainings. Examples of appropriate initial and ongoing trainings include, but are not limited to the following:

1.16.3.1. General behavior plan to be followed upon each admission;

1.16.3.2. Service agreement, behavior plan, risk management plan;

1.16.3.3. Any other specific plans for each individual;

1.16.3.4. Crisis Intervention System;

1.16.3.5. Virtual Direct Support Professional Training using the Relias software application;

1.16.3.6. Fire safety;

1.16.3.7. Human rights and mandated reporting;

1.16.3.8. Cardio Pulmonary Resuscitation (CPR)/First aid;

1.16.3.9. Trainings specific to clinical approach/treatment modalities

1.16.3.10. Positive Behavior Supports.

1.16.3.11. Administrative Rule He-M 1201 relative to medication administration;

1.16.3.12. Any other pertinent New Hampshire Administrative Rule based on services

1.16.3.13. Health Insurance Portability and Accountability Act (HIPPA); and

1.16.3.14. Contractor policies and procedures.

1.17. Policies and Procedures

1.17.1. The Grantee must:

1.17.1.1. Have written policies and procedures in accordance with New Hampshire Administrative Rules that include at a minimum:

1.17.1.1.1. Supervision levels and the monitoring of individuals, including the use of electronic or other security devices as applicable;

1.17.1.1.2. Accessing police and fire department and emergency medical technician (EMT) services; and

1.17.1.1.3. Investigation, review, and remediation of accidents, injuries, and safety hazards.

1.17.1.2. Have written policies that describe how discharge planning and transitioning individuals to less restrictive settings in the community will be achieved.

1.17.1.3. Have an emergency evacuation plan that ensures the rapid evacuation of the facility in the event of fire or other life threatening emergencies.

1.17.1.4. Have a policy for housing non-ambulatory individuals in wheelchair-accessible areas only, consistent with the Americans with Disabilities Act.

1.17.1.5. Have policies and procedures governing seclusion and restraint that shall be consistent with He-M 310.

1.17.1.6.

1.18. Reporting

1.18.1. The Grantee must submit a quarterly report for each target property after the property is placed in service to provide services, which must include, but is not limited to:

1.18.1.1. Number of residents living at property;

1.18.1.2. Any change to residents living at property since most recent quarterly report;

1.18.1.3. A list of expenses paid to sustain the property, including, but not limited to:

1.18.1.3.1. Taxes.

1.18.1.3.2. Maintenance and repairs.

1.18.1.3.3. Utilities.

1.18.1.4. A narrative description of any unusual events or activities pertaining to the property, including, but not limited to:

1.18.1.5. Each event resulting in an Incident Report, including a copy of the Incident Report.

1.18.1.6. A description of any accidents of injuries occurring at the property;

1.18.1.7. Individual progress notes for each individual residing at the property.

1.18.2. The Grantee must participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.

2. Exhibits Incorporated

2.1. The Grantee 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 F, Business Associate Agreement, which has been executed by the parties.

2.2. The Grantee must manage all confidential data related to this Agreement in accordance with the terms of Exhibit E, DHHS Information Security Requirements.

2.3. The Grantee must comply with all Exhibits D through F, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

3.1.1. The Grantee 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.

3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically Appropriate

Programs and Services

3.2.1. The Grantee must submit, within ten (10) business 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.

3.3. Credits and Copyright Ownership

3.3.1. 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."

3.3.2. All materials produced or purchased under the Agreement must have prior approval from the Department before printing, production, distribution or use.

3.3.3. The Department must retain copyright ownership for any and all original materials produced, including, but not limited to:

3.3.3.1. Brochures.

3.3.3.2. Resource directories.

3.3.3.3. Protocols or guidelines.

3.3.3.4. Posters.

3.3.3.5. Reports.

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

3.4. Operation of Facilities: Compliance with Laws and Regulations

3.4.1. In the operation of any facilities for providing services, the Grantee must comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which must impose an order or duty upon the Grantee with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit must be required for the operation of the said facility or the performance of the said services, the Grantee will procure said license

or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Grantee hereby covenants and agrees that, during the term of this Agreement the facilities must comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and must be in conformance with local building and zoning codes, by-laws and regulations.

4. Records

4.1. The Grantee must keep records that include, but are not limited to:

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

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

4.1.3. 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.

4.1.4. Medical records on each patient/recipient of services.

4.2. 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.

4.3. If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Grantee 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 Grantee.

New Hampshire Department of Health and Human Services
Intensive Treatment Services Housing and Homelessness Initiative

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% Federal funds, Section 9817 of the American Rescue Plan Act of 2021, by the Centers for Medicare and Medicaid Services, ALN 93.778
2. For the purposes of this Agreement the Department has identified:
   2.1. The Grantee 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. The Department may recoup payments made under this Agreement, in whole or in part, in the event of an Event of Default that is not timely cured in accordance with Paragraph 11 of the General Provisions
4. 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, SFY 2024 Budget. and Exhibit C-2, SFY 2025 Budget.
5. The Grantee 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 Grantee shall ensure each invoice:
   5.1. Includes the Grantee's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   5.3. Identifies and requests payment for allowable costs incurred in the previous month.
   5.4. 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.
   5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   5.6. Is assigned an electronic signature, includes supporting doumenation, and is emailed to dhhs.bdsinvoices@dhhs.nh.gov or mailed to:

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

6. The Department shall make payment to the Grantee within thirty (30) days of receipt of each invoice and supporting documention for authorized expenses, subsequent to approval of the submitted invoice.

7. The Grantee shall not incur actual expenditures in the fulfillment of this Agreement after March 31, 2025. The final invoice and supporting documention for authorized expenses shall be due to the Department no later than forty (40) days after the property is placed in service, defined as the day the first individual takes up residence at the property, or no later than forty (40) days after March 31, 2025, whichever is earlier.

8. Notwithstanding Paragraph 20 of the Form G-1, General Provisions; changes limited to adjusting amounts within the Grant 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.

9. Audits

   9.1. The Grantee must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:

      9.1.1. Condition A - The Grantee 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.

      9.1.2. Condition B - The Grantee 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.

      9.1.3. Condition C - The Grantee is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

   9.2. If Condition A exists, the Grantee shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Grantee'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.

      9.2.1. The Grantee shall submit a copy of any Single Audit findings and any associated corrective action plans. The Grantee shall submit quarterly progress reports on the status of implemntation of the corrective action plan.

   9.3. If Condition B or Condition C exists, the Grantee shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Grantee's fiscal year.

9.4. Any Grantee that receives an amount equal to or greater than $250,000 from the Department during a single fiscal year, regardless of the funding source, may be required, at a minimum, to submit annual financial audits performed by an independent CPA if the Department's risk assessment determination indicates the Grantee is high-risk.

9.5. In addition to, and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Grantee that the Grantee 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.

10. Property Standards

10.1. Real property:

10.1.1. Except as otherwise provided by State statutes or by the Department, the Grantee must use the real property for the purpose originally authorized by the State as long as needed for that purpose, during which time the Grantee must:

10.1.1.1. Not dispose of or encumber its title or other interests without prior State approval.

10.1.1.2. Submit an annual report to the State as required in Exhibit B, Scope of Services, Subsection 1.11. Reporting, to confirm the real property continues to be used for the originally authorized purpose. When real property is no longer needed for the originally authorized purpose, the Grantee must obtain disposition instructions from the State. The instructions must provide for one of the following alternatives:

10.1.1.2.1. Retain title after compensating the State. The amount paid to the State will be computed by applying the State's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property; However, in those situations where the Grantee is disposing of real property acquired or improved with State funds and acquiring replacement real property prior to expiration of this Agreement and any amendment thereof, the net proceeds

from the disposition may be used as an offset to the cost of the replacement property;

10.1.1.2.2. Sell the property and compensate the State. The amount due to the State will be calculated by applying the State's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the State appropriation funding this Agreement or any amendment thereof has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the Grantee is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return; or

10.1.1.2.3. Transfer title to a third party designated/approved by the State. The Grantee is entitled to be paid an amount calculated by applying the State's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

10.2. Equipment.

10.2.1. Equipment means tangible personal property (including information technology systems) purchased in whole or in part with State funds and that has a useful life of more than one (1) year and a per-unit acquisition cost which equals or exceeds $5,000.

10.2.2. Subject to the obligations and conditions set forth in this section, title to equipment acquired with State funds will vest upon acquisition in the Grantee subject to the following conditions. The Grantee must:

10.2.2.1. Use the equipment for the authorized purposes of the project during the period of performance, or until the

property is no longer needed for the purposes of the project.

10.2.2.2. Not encumber the property without approval of the State.

10.2.2.3. Use and dispose of the property in accordance with Paragraph 9.3., Paragraph 9.3.1. and Paragraph 9.3.5.

10.2.3. Use.

10.2.3.1. Equipment must be used by the Grantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by State funds, and the Grantee must not encumber the property without prior approval of the State. When no longer needed for the original program or project, the equipment may be used in other activities funded by the State.

10.2.3.2. During the time that equipment is used on the project or program for which it was acquired, the Grantee must also make equipment available for use on other projects or programs currently or previously supported by the State, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the State that financed the equipment. Use for non-State-funded programs or projects is also permissible with approval from the State.

10.2.3.3. When acquiring replacement equipment, the Grantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

10.2.4. Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with State funding, until disposition takes place will, as a minimum, meet the following requirements:

10.2.4.1. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property, who holds title, the acquisition date, and

cost of the property, percentage of State participation in the project costs for the Agreement under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

10.2.4.2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

10.2.4.3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

10.2.4.4. Adequate maintenance procedures must be developed to keep the property in good condition.

10.2.4.5. If the Grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

10.2.5. Disposition. When original or replacement equipment acquired with State funds is no longer needed for the original project or program or for other activities currently or previously supported by the State, except as otherwise provided by State statutes or in this Agreement, the Grantee must request disposition instructions from the State. Disposition of the equipment will be made as follows:

10.2.5.1. Items of equipment with a current per unit fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the State.

10.2.5.2. Items of equipment with a current per-unit fair-market value in excess of $5,000 may be retained by the Grantee or sold. The State is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the State's percentage of participation in the cost of the original purchase. If the equipment is sold, the State may permit the Grantee to deduct and retain from the State's share $500 or ten (10) percent of the proceeds, whichever is less, for its selling and handling expenses.

10.2.5.3. The Grantee may transfer title to the property to an eligible third party provided that, in such cases, the

Grantee must be entitled to compensation for its attributable percentage of the current fair market value of the property.

10.2.5.4. In cases where the Grantee fails to take appropriate disposition actions, the State may direct the Grantee to take disposition actions.

11. Property Relationship and Liens

11.1. Real property, equipment, and intangible property, that are acquired or improved with State funds must be maintained and preserved in good order by the Grantee for the beneficiaries of the project or program under which the property was acquired or improved. The State may require the Grantee to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with State funds and that use and disposition conditions apply to the property.

New Hampshire Department of Health and Human Services

Complete one budget form for each budget period.

Contractor Name: *Easter Seals New Hampshire, Inc.*
Budget Request for: *Intensive Treatment Services Housing and Homelessness Initiative*
Budget Period *SFY2024*
Indirect Cost Rate (if applicable) 0.00%

Line Item	Program Cost - Funded by DHHS	Budget Narrative *Explain specific line item costs included and their direct relationship to meeting the objectives of this solicitation.*
1. Salary & Wages		
2. Fringe Benefits	$0	
3. Consultants	$0	
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0	
5.(a) Supplies - Educational	$0	
5.(b) Supplies - Lab	$0	
5.(c) Supplies - Pharmacy	$0	
5.(d) Supplies - Medical	$0	
5.(e) Supplies Office	$0	
6. Travel	$0	
7. Software	$0	
8. (a) Other - Marketing/ Communications	$0	
8. (b) Other - Education and Training	$0	
8. (c) Other - Other (specify below)		
Capital Purchase	$600,000	Purchase of home at 19 Nichols Rd, Weare NH; $100k per unit
Capital Repairs	$100,000	Repair and Renovation of 19 Nichols Rd, Wear NH; $25k per unit includes repairs to Deck, storm door, electric, moisture damage, and other needs inside units as identified on the inspection report
Other (please specify)	$0	
Other (please specify)	$0	
9. Subrecipient Contracts	$0	
Total Direct Costs	$700,000	
Total Indirect Costs	$0	No Indirect on Capital purchases
TOTAL	$700,000	

New Hampshire Department of Health and Human Services
Complete one budget form for each budget period.

Contractor Name: *Easter Seals New Hampshire, Inc.*
Budget Request for: *Intensive Treatment Services Housing and Homelessness Initiative*
Budget Period *SFY2025*
Indirect Cost Rate (if applicable) 0.00%

Line Item	Program Cost - Funded by DHHS	Budget Narrative *Explain specific line item costs included and their direct relationship to meeting the objectives of this solicitation.*
1. Salary & Wages		
2. Fringe Benefits	$0	
3. Consultants	$0	
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0	
5.(a) Supplies - Educational	$0	
5.(b) Supplies - Lab	$0	
5.(c) Supplies - Pharmacy	$0	
5.(d) Supplies - Medical	$0	
5.(e) Supplies Office	$0	
6. Travel	$0	
7. Software	$0	
8. (a) Other - Marketing/ Communications	$0	
8. (b) Other - Education and Training	$0	
8. (c) Other - Other (specify below)		
Capital Purchase	$0	
Capital Repairs	$50,000	Repair and Renovation of 19 Nichols Rd, Weer NH; $25k per unit includes repairs to Deck, storm door, electric, moisture damage, and other needs inside units as identified on the inspection report
Other (please specify)	$0	
Other (please specify)	$0	
9. Subrecipient Contracts	$0	
Total Direct Costs	$50,000	
Total Indirect Costs	$0	No Indirect on Capital purchases
TOTAL	$50,000	

Grantee Initials DS Ck
Date 9/5/2023

New Hampshire Department of Health and Human Services
Exhibit D – Federal Requirements

SECTION A: CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Contractor 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 CONTRACTORS 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 contractors (and by inference, sub- contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a contractor (and by inference, 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 Agreement 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 Agreement. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of Agreements, 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 Contractor 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 Contractor'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 Contractor'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 Agreement 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 Agreement, 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 contract officer on whose contract activity the convicted employee was working, unless the Federal

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

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 Contractor may insert in the space provided below the site(s) for the performance of work done in connection with the specific Agreement.

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.

New Hampshire Department of Health and Human Services
Exhibit D – Federal Requirements

SECTION B: CERTIFICATION REGARDING LOBBYING

The Contractor 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, loan, or cooperative agreement (and by specific mention 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, loan, or cooperative agreement (and by specific mention sub- contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, see https://omb.report/icr/201009-0348-022/doc/20388401

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, 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.

SECTION C: 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 Agreement, 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 Agreement 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 https://www.govinfo.gov/app/details/CFR-2004-title45-vol1/CFR-2004-title45-vol1-part76/context.

6. The prospective primary participant agrees by submitting this Agreement 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) https://www.ecfr.gov/current/title-22/chapter-V/part-513.

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 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 (Agreement) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
    - 11.3. Are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and
    - 11.4. Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

13. By signing and submitting this lower tier proposal (Agreement), 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 (Agreement).

14. The prospective lower tier participant further agrees by submitting this proposal (Agreement) 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.

SECTION D: CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS, WHISTLEBLOWER PROTECTIONS, CLEAN AIR AND CLEAN WATER ACT

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 subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

1. 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;

2. 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;

3. 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);

4. 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;

5. 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;

6. 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;

7. 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;

8. 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;

9. 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.

10. The Clean Air Act (42 U.S.C. 7401-7671q.) which seeks to protect human health and the environment from emissions that pollute ambient, or outdoor, air.

11. The Clean Water Act (33 U.S.C. 1251-1387) which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters.

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

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 Agreement, the Contractor agrees to comply with the provisions indicated above.

SECTION E: 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 Agreement, 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.

SECTION F: 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 $30,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of $30,000 or more. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, 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 sub award 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 Entity Identifier (SAM UEI; DUNS#)
10. Total compensation and names of the top five executives if:
    - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than $25M annually and
    - 10.2. Compensation information is not already available through reporting to the SEC.
      Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

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

New Hampshire Department of Health and Human Services
Exhibit D – Federal Requirements

FORM A

As the Grantee 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: HWMKHG2Q42Q13

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?

   X 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: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

   Name: _____ Amount: _____

Contractor Name:

9/5/2023
Date:

DocuSigned by: Cathy Kuhn
B3B350FD970D42A...
Name: Cathy Kuhn
Title: Chief Operating Officer

New Hampshire Department of Health and Human Services

Exhibit E

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

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or misplacement of hardcopy documents, and misrouting of physical or electronic 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 request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
6. The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

II. METHODS OF SECURE TRANSMISSION OF DATA

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

8. Open Wireless Networks. End User may not transmit Confidential Data via an open 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, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a 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.).

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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

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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

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/doit/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.

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
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.

Contractor Initials CK

Date 9/5/2023

Exhibit F

BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement (Form P-37) ("Agreement"), and any of its agents who receive use or have access to protected health information (PHI), as defined herein, shall be referred to as the "Business Associate." The State of New Hampshire, Department of Health and Human Services, "Department" shall be referred to as the "Covered Entity," The Contractor and the Department are collectively referred to as "the parties."

The parties agree, to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191, the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162, and 164 (HIPAA), provisions of the HITECH Act, Title XIII, Subtitle D, Parts 1&2 of the American Recovery and Reinvestment Act of 2009, 42 USC 17934, et sec., applicable to business associates, and as applicable, to be bound by the provisions of the Confidentiality of Substance Use Disorder Patient Records, 42 USC s. 290 dd-2, 42 CFR Part 2, (Part 2), as any of these laws and regulations may be amended from time to time.

(1) Definitions.

a. The following terms shall have the same meaning as defined in HIPAA, the HITECH Act, and Part 2, as they may be amended from time to time:

"Breach," "Designated Record Set," "Data Aggregation," Designated Record Set," "Health Care Operations," "HITECH Act," "Individual," "Privacy Rule," "Required by law," "Security Rule," and "Secretary."

b. Business Associate Agreement, (BAA) means the Business Associate Agreement that includes privacy and confidentiality requirements of the Business Associate working with PHI and as applicable, Part 2 record(s) on behalf of the Covered Entity under the Agreement.

c. "Constructively Identifiable," means there is a reasonable basis to believe that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information.

d. "Protected Health Information" ("PHI") as used in the Agreement and the BAA, means protected health information defined in HIPAA 45 CFR 160.103, limited to the information created, received, or used by Business Associate from or on behalf of Covered Entity, and includes any Part 2 records, if applicable, as defined below.

e. "Part 2 record" means any patient "Record," relating to a "Patient," and "Patient Identifying Information," as defined in 42 CFR Part 2.11.

f. "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.

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

a. Business Associate shall not use, disclose, maintain, store, or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under the Agreement. Further, Business Associate, including but not limited to all its directors,

officers, employees, and agents, shall protect any PHI as required by HIPPA and 42 CFR Part 2, and not use, disclose, maintain, store, or transmit PHI in any manner that would constitute a violation of HIPAA or 42 CFR Part 2.

b. Business Associate may use or disclose PHI, as applicable:

I. For the proper management and administration of the Business Associate;

II. As required by law, according to the terms set forth in paragraph c. and d. below;

III. According to the HIPAA minimum necessary standard;

IV. For data aggregation purposes for the health care operations of the Covered Entity; and

V. Data that is de-identified or aggregated and remains constructively identifiable may not be used for any purpose outside the performance of the Agreement.

c. To the extent Business Associate is permitted under the BAA or the Agreement to disclose PHI to any third party or subcontractor prior to making any disclosure, the Business Associate must obtain, a business associate agreement with the third party or subcontractor, that complies with HIPAA and ensures that all requirements and restrictions placed on the Business Associate as part of this BAA with the Covered Entity, are included in those business associate agreements with the third party or subcontractor.

d. The Business Associate shall not, disclose any PHI in response to a request or demand for disclosure, such as by a subpoena or court order, on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity can determine how to best protect the PHI. If Covered Entity objects to the disclosure, the Business Associate agrees to refrain from disclosing the PHI and shall cooperate with the Covered Entity in any effort the Covered Entity undertakes to contest the request for disclosure, subpoena, or other legal process. If applicable relating to Part 2 records, the Business Associate shall resist any efforts to access part 2 records in any judicial proceeding.

(3) Obligations and Activities of Business Associate.

a. Business Associate shall implement appropriate safeguards to prevent unauthorized use or disclosure of all PHI in accordance with HIPAA Privacy Rule and Security Rule with regard to electronic PHI, and Part 2, as applicable.

b. The Business Associate shall immediately notify the Covered Entity's Privacy Officer at the following email address, DHHSPrivacyOfficer@dhhs.nh.gov after the Business Associate has determined that any use or disclosure not provided for by its contract, including any known or suspected privacy or security incident or breach has occurred potentially exposing or compromising the PHI. This includes inadvertent or accidental uses or disclosures or breaches of unsecured protected health information.

c. In the event of a breach, the Business Associate shall comply with the terms of this Business Associate Agreement, all applicable state and federal laws and regulations and any additional requirements of the Agreement.

d. The Business Associate shall perform a risk assessment, based on the information available at the time it becomes aware of any known or suspected privacy or security breach as described above and communicate the risk assessment to the Covered Entity. The risk assessment shall include, but not be limited to:

I. The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;

II. The unauthorized person who accessed, used, disclosed, or received the protected health information;

III. Whether the protected health information was actually acquired or viewed; and

IV. How the risk of loss of confidentiality to the protected health information has been mitigated.

e. The Business Associate shall complete a risk assessment report at the conclusion of its incident or breach investigation and provide the findings in a written report to the Covered Entity as soon as practicable after the conclusion of the Business Associate's investigation.

f. 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 US Secretary of Health and Human Services for purposes of determining the Business Associate's and the Covered Entity's compliance with HIPAA and the Privacy and Security Rule, and Part 2, if applicable.

g. Business Associate shall require all of its business associates that receive, use or have access to PHI under the BAA to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein and an agreement that the Covered Entity shall be considered a direct third party beneficiary of all the Business Associate's business associate agreements.

h. Within ten (10) 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 BAA and the Agreement.

i. 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.

j. 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.

k. Business Associate shall document any disclosures of PHI and information related to any 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.

l. 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.

m. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within five (5)

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.

n. Within thirty (30) 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-ups of such PHI in any form or platform.

l. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, or if retention is governed by state or federal law, 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 as long as the Business 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

Covered Entity shall post a current version of the Notice of the Privacy Practices on the Covered Entity's website: https://www.dhhs.nh.gov/oos/hipaa/publications.htm in accordance with 45 CFR Section 164.520.

a. 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 BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

b. 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 of Agreement for Cause

In addition to the General Provisions (P-37) of the Agreement, the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a material breach by Business Associate of the Business Associate Agreement. 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.

(6) Miscellaneous

a. Definitions, Laws, and Regulatory References. All laws and regulations used, herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in HIPAA or 42 Part 2, means the Section as in effect or as amended.

b. Change in law. Covered Entity and Business Associate agree to take such action as is necessary from time to time for the Covered Entity and/or Business Associate to

comply with the changes in the requirements of HIPAA, 42 CFR Part 2 other 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 BAA and the Agreement shall be resolved to permit Covered Entity and the Business Associate to comply with HIPAA and 42 CFR Part 2.

e. Segregation. If any term or condition of this BAA 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 BAA are declared severable.

f. Survival. Provisions in this BAA regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the BAA in section (3) n.I., the defense and indemnification provisions of section (3) g. and Paragraph 13 of the General Provisions (P-37) of the Agreement, shall survive the termination of the BAA

IN WITNESS WHEREOF, the parties hereto have duly executed this Business Associate Agreement.

Department of Health and Human Services	Easterseals NH, VT and Farnum
The State	Name of the Contractor
DocuSigned by: Melissa Hardy 1323A24040DF485...	DocuSigned by: Cathy Kuhn B3B35BFD976D42A...
Signature of Authorized Representative	Signature of Authorized Representative
Melissa Hardy	Cathy Kuhn
Name of Authorized Representative	Name of Authorized Representative
Director, DLTSS	Chief Operating Officer
Title of Authorized Representative	Title of Authorized Representative
9/6/2023	9/5/2023
Date	Date

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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 EASTER SEALS NEW HAMPSHIRE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 06, 1967. 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: **61290**

Certificate Number: **0006194169**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 3rd day of April A.D. 2023.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, ___Cynthia Ross_____, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

1. I am a duly elected Clerk/Secretary/Officer of __Easter Seals New Hampshire, Inc., which includes Manchester Alcoholism Rehabilitation Center, a program of Easterseals NH. _____.
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on _October 12, 2022____, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Maureen Beauregard, President & CEO; Lisabritt Solsky Stevens, Chief Govt Relations & Compliance Officer; Catherine Kuhn, Chief Operating Officer; Tina Sharby, Chief Human Resources Officer; Catherine Kuhn, Chief Operating Officer; Peter Hastings, Chief Information Officer; and Pamela Hawkes, Chief Development Officer (may list more than one person)
(Name and Title of Contract Signatory)

are duly authorized on behalf of Easter Seals New Hampshire, Inc. and Manchester Alcoholism Rehabilitation Center to enter into contracts or agreements with the State
(Name of Corporation/ LLC)

of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

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.

Dated:_August 31, 2023

Cynthia Ross
Signature of Elected Officer
Name: Cynthia Ross
Title: Assistant Secretary

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USI Insurance Services LLC

September 7, 2023

Easter Seals NH
555 Auburn Street
Manchester, NH 03103

Re: Builders' Risk Coverage

Good morning, Claire:

This is to confirm we are unable to provide Builders' Risk coverage regarding the Intensive Treatment Services Housing and Homelessness Initiative at this time. Once we receive a copy of the signed agreement and pertinent information regarding this project, we will secure the Builders' Risk policy for the completed valued of $750,000. Once coverage is bound, we will issue evidence of property confirming coverage is in place.

Please let us know if you need anything further from us.

Best regards,

Linda Jaeger

Linda Jaeger, CIC
Partner | Account Executive
USI Insurance Services

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easterseals
NH · VT · Farnum

Mission:

To provide plans of care comprised of thoughtfully integrated services that help those with varied abilities live, learn, work and play throughout their lifetimes.

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BAKER
NEWMAN
NOYES

Easter Seals New Hampshire, Inc. and Subsidiaries

Consolidated Financial Statements and Other Financial Information

Years Ended August 31, 2022 and 2021
With Independent Auditors' Report

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION

For the Years Ended August 31, 2022 and 2021

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BAKER NEWMAN NOYES

Baker Newman & Noyes LLC
MAINE | MASSACHUSETTS | NEW HAMPSHIRE
800.244.7444 | www.bnncpa.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Easter Seals New Hampshire, Inc. and Subsidiaries

Opinion

We have audited the consolidated financial statements of Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH), which comprise the consolidated statements of financial position as of August 31, 2022 and 2021, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Easter Seals NH as of August 31, 2022 and 2021, and the changes in their net assets, functional expenses and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Easter Seals NH and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

Other Financial Information

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

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Board of Directors
Easter Seals New Hampshire, Inc. and Subsidiaries

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2022 on our consideration of Easter Seals NH's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Easter Seals NH's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Easter Seals NH's internal control over financial reporting and compliance.

Baker Newman & Noyes LLC
Manchester, New Hampshire
December 20, 2022

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

August 31, 2022 and 2021

	2022	2021
ASSETS		
Current assets:		
Cash and cash equivalents	$14,837,761	$14,389,013
Restricted cash	79,819	82,461
Short-term investments, at fair value	10,055,639	10,681,421
Accounts receivable from related entity	394,316	–
Program and other accounts receivable	9,748,641	8,593,338
Contributions receivable, net	172,253	224,865
Prepaid expenses and other current assets	907,909	633,702
Total current assets	36,196,338	34,604,800
Assets limited as to use	1,837,445	2,357,939
Investments, at fair value	13,419,355	15,889,181
Investment in related entity	1,742	–
Other assets	349,154	378,877
Fixed assets, net	27,216,243	29,899,801
	$79,020,277	$83,130,598
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	$ 2,538,018	$ 2,312,551
Accrued expenses	6,450,559	6,895,135
Deferred revenue	4,598,645	1,862,583
Current portion of interest rate swap agreement	579,174	387,067
Current portion of long-term debt	1,016,962	1,222,914
Total current liabilities	15,183,358	12,680,250
Other liabilities	2,130,322	2,682,812
Interest rate swap agreement, less current portion	416,010	1,851,184
Long-term debt, less current portion, net	17,861,006	28,771,371
Total liabilities	35,590,696	45,985,617
Net assets:		
Without donor restrictions	37,450,866	31,026,464
With donor restrictions	5,978,715	6,118,517
Total net assets	43,429,581	37,144,981
	$79,020,277	$83,130,598

See accompanying notes.

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue:			
Public support:			
Contributions, net	$ 764,760	$ 368,967	$ 1,133,727
Special events, net of related direct costs of $1,018,200	1,891,609	83,710	1,975,319
Annual campaigns, net of related direct costs of $43,900	232,664	16,362	249,026
Bequests	4,160	–	4,160
Net assets released from restrictions	449,927	(449,927)	–
Total public support	3,343,120	19,112	3,362,232
Revenue:			
Fees and tuition	61,914,620	–	61,914,620
Grants	31,630,150	–	31,630,150
Gain on extinguishment of debt	9,250,000	–	9,250,000
Dividend and interest income	834,614	12,543	847,157
Rental income	31,762	–	31,762
Other	394,652	–	394,652
Total revenue	104,055,798	12,543	104,068,341
Total public support and revenue	107,398,918	31,655	107,430,573
Operating expenses:			
Program services:			
Public health education	26,267	–	26,267
Professional education	160,997	–	160,997
Direct services	85,247,641	–	85,247,641
Total program services	85,434,905	–	85,434,905
Supporting services:			
Management and general	9,493,211	–	9,493;211
Fundraising	2,154,599	–	2,154,599
Total supporting services	11,647,810	–	11,647,810
Total functional expenses	97,082,715	–	97,082,715
Support of National programs	130,276	–	130,276
Total operating expenses	97,212,991	–	97,212,991
Increase in net assets from operations	10,185,927	31,655	10,217,582

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)

Year Ended August 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Other non-operating expenses, gains and losses:			
Change in fair value of interest rate swap	$ 1,243,067	$ –	$ 1,243,067
Net unrealized and realized losses on investments, net	(3,063,497)	(182,735)	(3,246,232)
Increase in fair value of beneficial interest in trust held by others	–	11,278	11,278
Loss on sales, disposals and impairment of fixed assets	(1,941,095)	–	(1,941,095)
	(3,761,525)	(171,457)	(3,932,982)
Increase (decrease) in net assets	6,424,402	(139,802)	6,284,600
Net assets at beginning of year	31,026,464	6,118,517	37,144,981
Net assets at end of year	$37,450,866	$5,978,715	$43,429,581

See accompanying notes.

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue:			
Public support:			
Contributions, net	$ 732,689	$ 327,971	$ 1,060,660
Special events, net of related direct costs of $643,937	1,171,144	208,832	1,379,976
Annual campaigns, net of related direct costs of $42,502	418,831	37,458	456,289
Bequests	4,091	–	4,091
Net assets released from restrictions	837,627	(837,627)	–
Total public support	3,164,382	(263,366)	2,901,016
Revenue:			
Fees and tuition	60,020,761	–	60,020,761
Grants	33,096,374	–	33,096,374
Dividend and interest income	625,522	8,878	634,400
Rental income	29,775	–	29,775
Other	549,546	–	549,546
Total revenue	94,321,978	8,878	94,330,856
Total public support and revenue	97,486,360	(254,488)	97,231,872
Operating expenses:			
Program services:			
Public health education	42,458	–	42,458
Professional education	3,192	–	3,192
Direct services	82,595,976	–	82,595,976
Total program services	82,641,626	–	82,641,626
Supporting services:			
Management and general	9,427,520	–	9,427,520
Fundraising	1,249,556	–	1,249,556
Total supporting services	10,677,076	–	10,677,076
Total functional expenses	93,318,702	–	93,318,702
Support of National programs	105,185	–	105,185
Total operating expenses	93,423,887	–	93,423,887
Increase (decrease) in net assets from operations	4,062,473	(254,488)	3,807,985

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)

Year Ended August 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Other non-operating expenses, gains and losses:			
Change in fair value of interest rate swap	$ 658,823	$ –	$ 658,823
Net unrealized and realized gains on investments, net	1,830,767	201,783	2,032,550
Decrease in fair value of beneficial interest in trust held by others	–	(696)	(696)
Loss on sales and disposals of fixed assets	(40,958)	–	(40,958)
Contribution of net assets from acquisition – see Note 15	702,572	–	702,572
	3,151,204	201,087	3,352,291
Total increase (decrease) in net assets	7,213,677	(53,401)	7,160,276
Net assets at beginning of year	23,812,787	6,171,918	29,984,705
Net assets at end of year	$31,026,464	$6,118,517	$37,144,981

See accompanying notes.

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2022

	Program Services				Supporting Services			Total Program and Supporting Services Expenses	
	Public Health Education	Professional Education	Direct Services	Total	Management and General	Fund-Raising	Total	2022	2021
Salaries and related expenses	$ 5,780	$ –	$65,741,230	$65,747,010	$6,336,634	$1,061,221	$ 7,397,855	73,144,865	$71,102,855
Professional fees	2,613	127,466	8,234,642	8,364,721	2,066,017	335,013	2,401,030	10,765,751	10,125,183
Supplies	928	5,500	1,777,921	1,784,349	50,158	33,284	83,442	1,867,791	2,160,860
Telephone	8	–	529,613	529,621	200,186	2,696	202,882	732,503	699,817
Postage and shipping	–	229	35,031	35,260	15,776	10,447	26,223	61,483	52,684
Occupancy	–	–	2,472,697	2,472,697	354,406	58,116	412,522	2,885,219	2,798,022
Outside printing, artwork and media	1,303	–	8,519	9,822	309	37,569	37,878	47,700	20,999
Travel	–	–	1,540,938	1,540,938	13,280	864	14,144	1,555,082	1,250,785
Conventions and meetings	6	27,802	98,989	126,797	15,852	22,425	38,277	165,074	77,801
Specific assistance to individuals	–	–	1,786,297	1,786,297	556	–	556	1,786,853	1,379,563
Dues and subscriptions	–	–	17,296	17,296	11,084	955	12,039	29,335	43,126
Minor equipment purchases and equipment rentals	7,926	–	136,235	144,161	74,508	33,003	107,511	251,672	316,808
Ads, fees and miscellaneous	7,703	–	413,578	421,281	31,740	552,377	584,117	1,005,398	388,306
Interest	–	–	642,590	642,590	137,563	–	137,563	780,153	908,999
Depreciation and amortization	–	–	1,812,065	1,812,065	185,142	6,629	191,771	2,003,836	1,992,894
	$26,267	$160,997	$85,247,641	$85,434,905	$9,493,211	$2,154,599	$11,647,810	97,082,715	$93,318,702
	0.03%	0.16%	87.81%	88.00%	9.78%	2.22%	12.00%	100.00%	100.00%

See accompanying notes.

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2021

	Program Services				Supporting Services			Total Program and Supporting Services Expenses
	Public Health Education	Professional Education	Direct Services	Total	Management and General	Fund-Raising	Total	2021
Salaries and related expenses	$ 11,096	$ –	$64,176,399	$64,187,495	$6,044,992	$ 870,368	$ 6,915,360	$71,102,855
Professional fees	17,291	–	7,842,755	7,860,046	2,100,809	164,328	2,265,137	10,125,183
Supplies	790	–	1,989,877	1,990,667	131,147	39,046	170,193	2,160,860
Telephone	–	–	513,962	513,962	184,045	1,810	185,855	699,817
Postage and shipping	–	–	25,110	25,110	19,618	7,956	27,574	52,684
Occupancy	–	–	2,389,582	2,389,582	338,318	70,122	408,440	2,798,022
Outside printing, artwork and media	5,090	–	4,927	10,017	5,130	5,852	10,982	20,999
Travel	7	–	1,236,068	1,236,075	13,024	1,686	14,710	1,250,785
Conventions and meetings	–	3,192	55,272	58,464	16,905	2,432	19,337	77,801
Specific assistance to individuals	–	–	1,379,455	1,379,455	108	–	108	1,379,563
Dues and subscriptions	–	–	25,725	25,725	13,398	4,003	17,401	43,126
Minor equipment purchases and equipment rentals	775	–	153,295	154,070	158,601	4,137	162,738	316,808
Ads, fees and miscellaneous	7,409	–	222,711	230,120	84,777	73,409	158,186	388,306
Interest	–	–	764,208	764,208	144,791	–	144,791	908,999
Depreciation and amortization	–	–	1,816,630	1,816,630	171,857	4,407	176,264	1,992,894
	$ 42,458	$ 3,192	$82,595,976	$82,641,626	$9,427,520	$1,249,556	$10,677,076	$93,318,702
	0.05%	0.00%	88.51%	88.56%	10.10%	1.34%	11.44%	100.00%

See accompanying notes.

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended August 31, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Increase in net assets	$ 6,284,600	$ 7,160,276
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	2,003,836	1,992,894
Bond issuance costs amortization	6,110	6,110
(Increase) decrease in fair value of beneficial interest in trust held by others	(11,278)	696
Net loss on sales, disposals and impairment of fixed assets	1,941,095	40,958
Change in fair value of interest rate swap	(1,243,067)	(658,823)
Gain on extinguishment of debt	(9,250,000)	–
Gain on conversion of long-term debt to grant revenue	–	(1,140,000)
Net unrealized and realized losses (gains) on investments, net	3,246,232	(2,032,550)
Donor restricted contributions	(368,967)	(327,971)
Contribution of net assets from acquisition	–	(702,572)
Changes in operating assets and liabilities:		
Program and other accounts receivable	(1,155,303)	706,473
Accounts receivable from related entity	(394,316)	–
Contributions receivable	52,612	105,080
Prepaid expenses and other current assets	(274,207)	77,756
Other assets	41,001	16,437
Accounts payable and accrued expenses	(392,927)	22,693
Deferred revenue	2,736,062	496,622
Other liabilities	(552,490)	191,374
Net cash provided by operating activities	2,668,993	5,955,453
Cash flows from investing activities:		
Purchases of fixed assets	(1,453,563)	(2,184,030)
Proceeds from sale of fixed assets	366,008	20,323
Change in investments, net	(150,624)	(7,132,124)
Change in assets limited as to use	520,494	(203,417)
Investment in related entity	(1,742)	–
Cash, cash equivalents and restricted cash acquired from acquisition	–	365,413
Net cash used by investing activities	(719,427)	(9,133,835)
Cash flows from financing activities:		
Repayment of long-term debt	(1,872,427)	(1,074,073)
Proceeds from long-term debt	–	10,161,364
Donor restricted contributions	368,967	327,971
Net cash (used) provided by financing activities	(1,503,460)	9,415,262

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended August 31, 2022 and 2021

	2022	2021
Increase in cash, cash equivalents and restricted cash	$ 446,106	$ 6,236,880
Cash, cash equivalents and restricted cash, beginning of year	14,471,474	8,234,594
Cash, cash equivalents and restricted cash, end of year	$14,917,580	$14,471,474
Supplemental disclosure of cash flow information:		
Interest paid	$ 742,000	$ 875,000
Supplemental disclosure of noncash activities:		
Fixed asset purchases included in accounts payable at end of year	$ 173,818	$ -

See accompanying notes.

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1. Corporate Organization and Purpose

Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH) consists of various separate nonprofit entities: Easter Seals New Hampshire, Inc. (parent and service corporation); Manchester Alcoholism Rehabilitation Center (Farnum Center); Easter Seals Maine, Inc.(up to August 31, 2022); and Easter Seals Vermont, Inc. (Easter Seals VT). Additionally, Champlin Place, Inc., was formed on June 30, 2022 and is 100% owned by Easter Seals New Hampshire, Inc. Champlin Place, Inc. is the sole General Partner of Champlin Place Limited Partnership (the Partnership). Champlin Place, Inc. has a 0.01% ownership interest in the Partnership, but oversees certain management and operational aspects of the Partnership subject to the terms set forth in the limited partnership agreement. See note 16. Easter Seals New Hampshire, Inc. is the sole member of each subsidiary. Easter Seals NH is affiliated with Easter Seals, Inc. (the national headquarters for the organization).

Effective August 31, 2022, Easter Seals Maine, Inc. was dissolved, and all assets were transferred to Easter Seals New Hampshire, Inc.

Easter Seals NH's purpose is to provide plans of care comprised of thoughtfully integrated services that help those with varied abilities live, learn, work, and play throughout their lifetimes. Easter Seals NH operates programs throughout New Hampshire and Vermont.

2. Summary of Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of Easter Seals New Hampshire, Inc. and the subsidiaries of which it is the sole member as described in note 1. Significant intercompany accounts and transactions have been eliminated in consolidation.

Cash, Cash Equivalents and Restricted Cash

Easter Seals NH considers all highly liquid securities purchased with an original maturity of 90 days or less to be cash equivalents. Cash equivalents consist of cash, and money market funds, excluding assets limited as to use.

Easter Seals NH maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed amounts guaranteed by the Federal Deposit Insurance Corporation. Financial instruments which subject Easter Seals NH to credit risk consist primarily of cash equivalents and investments. Easter Seals NH's investment portfolio consists of diversified investments, which are subject to market risk. Investments that exceeded 10% of investments include the Lord Abbett Short Duration Income A Fund with a balance of $10,055,500 and $9,677,021 as of August 31, 2022 and 2021, respectively.

Restricted cash represents reserve accounts held by New Hampshire Housing Finance Authority (NHHFA) for insurance, taxes, replacement costs and operations as well as security deposit accounts held for tenants.

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2. Summary of Significant Accounting Policies (Continued)

The following table provides a reconciliation of cash and cash equivalents and restricted cash reported within the consolidated statements of financial position that sum to the total of the same such amounts shown in the consolidated statements of cash flows at August 31:

	2022	2021
Cash and cash equivalents	$14,837,761	$14,389,013
Restricted cash	79,819	82,461
	$14,917,580	$14,471,474

Assets Limited as to Use and Investments

Assets limited as to use consists of cash and cash equivalents, short-term certificates of deposit with original maturities greater than 90 days, but less than one year, and investments. Investments are stated at fair value. Realized gains and losses on investments are computed on a specific identification basis. The changes in net unrealized and realized gains and losses on investments are recorded in other non-operating expenses, gains and losses in the accompanying consolidated statements of activities and changes in net assets. Donated securities are stated at fair value determined at the date of donation.

Beneficial Interest in Trust

Easter Seals NH is the beneficiary of a trust held by others recorded in other assets in the accompanying consolidated statements of financial position. Easter Seals NH has recorded as an asset the fair value of its interest in the trust and such amount is included in net assets with donor restrictions, based on the underlying donor stipulations. The change in the interest due to fair value change is recorded within other non-operating expenses, gains and losses as activity with donor restrictions.

Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation and amortization. Expenditures for maintenance and repairs are charged to expense as incurred, and expenditures for major renovations are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the underlying assets. Leasehold improvements are amortized using the straight-line method over the shorter of the lease term or the estimated useful life of the asset.

Fixed assets obtained by Easter Seals NH as a result of acquisitions on or after September 1, 2011 are recorded at estimated fair value as of the date of the acquisition in accordance with generally accepted accounting principles guidance for acquisitions by a not-for-profit entity.

Donated property and equipment not subject to donor stipulated conditions is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support or, if significant uncertainties exist, as deferred revenue pending resolution of the uncertainties. In the absence of such stipulations, contributions of property and equipment are recorded as support without donor restrictions. See also note 8.

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2. Summary of Significant Accounting Policies (Continued)

Long-Lived Assets

When there is an indication of impairment, management considers whether long-lived assets are impaired by comparing gross future undiscounted cash flows expected to be generated from utilizing the assets to their carrying amounts. If cash flows are not sufficient to recover the carrying amount of the assets, impairment has occurred, and the assets are written down to their fair value. Significant estimates and assumptions are required to be made by management in order to evaluate possible impairment.

Certain long-lived assets were deemed impaired in 2022. See note 8. No long-lived assets were deemed impaired at August 31, 2021.

Bond Issuance Costs

Bond issuance costs are being amortized to interest expense using the straight-line method over the repayment period of the related bonds, or the expected time until the next refinancing, whichever is shorter. Interest expense recognized on the amortization of bond issuance costs during 2022 and 2021 was $6,110. The bond issuance costs are presented as a component of long-term debt on the accompanying consolidated statements of financial position.

Revenue Recognition and Program and Other Accounts Receivable

Easter Seals NH accounts for revenues (mainly relating to fees and tuition in the accompanying consolidated statements of activities and changes in net assets) under Accounting Standards Codification (ASC) 606, *Revenue from Contracts with Customers*, and determines the amount of revenue to be recognized through application of the following steps:

- Identification of the contract with a customer;
- Identification of the performance obligations in the contract;
- Determination of the transaction price;
- Allocation of the transaction price to the performance obligations in the contract; and
- Recognition of revenue when or as Easter Seals NH satisfies the performance obligations.

Easter Seals NH determines the transaction price based on standard charges for goods and services provided, reduced by any applicable discounts, contractual adjustments provided to third-party payors, or explicit and implicit price concessions provided to groups or individuals. A performance obligation is a promise in a contract with a customer to transfer products or services that are distinct. Determining whether products and services are distinct performance obligations that should be accounted for separately or combined as one unit of accounting may require significant judgement.

A significant portion of Easter Seals NH's revenues are derived through arrangements with third-party payors that provide for payment at amounts different from its established rates. Payment arrangements include discounted charges and prospectively determined payments. As such, Easter Seals NH is dependent on these payors in order to carry out its operating activities. There is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in fees and tuition in the year that such amounts become known.

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2. Summary of Significant Accounting Policies (Continued)

Revenues are recognized when performance obligations are satisfied, or attributable to the period in which specific terms of the funding agreement are satisfied, and to the extent that expenses have been incurred for the purposes specified by the funding source. Revenue balances in excess of the foregoing amounts are deferred until any restrictions are met or allowable expenditures are incurred.

The collection of outstanding receivables from third-party payors, patients and other clients is Easter Seals NH's primary source of cash and is critical to its operating performance. The primary collection risks relate to uninsured accounts, including accounts for which the primary insurance carrier has paid the amounts covered by the applicable agreement, but individual responsibility amounts (deductibles and copayments) remain outstanding. Implicit price concessions relate primarily to amounts due directly from patients and other clients. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the aging of those accounts. Accounts are written off when all reasonable internal and external collection efforts have been performed. The estimates for implicit price concessions are based upon management's assessment of historical write-offs and expected net collections, business and economic conditions, trends in federal, state and private employer health care coverage and other collection indicators. Management relies on the results of detailed reviews of historical write-offs and collections at facilities and programs that represent a majority of revenues and accounts receivable (the "hindsight analysis") as a primary source of information in estimating the collectability of accounts receivable. Management performs the hindsight analysis regularly, utilizing rolling accounts receivable collection and write-off data. Management believes its regular updates to the estimated implicit price concession amounts provide reasonable estimates of revenues and valuations of accounts receivable. These routine, regular changes in estimates have not resulted in material adjustments to the valuations of accounts receivable or period-to-period comparisons of operations. At August 31, 2022 and 2021, estimated implicit price concessions of $855,900 and $1,079,600, respectively, had been recorded as reductions to program and other accounts receivable balances to enable Easter Seals NH to record revenues and accounts receivable at the estimated amounts expected to be collected.

Unconditional contributions are recognized when the promise to give is made and are recorded at the net present value of estimated future cash flows.

Advertising

Easter Seals NH's policy is to expense advertising costs as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying consolidated statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services based mainly on time records and estimates made by Easter Seals NH's management.

Charity Care (Unaudited)

Easter Seals NH has a formal charity care policy under which program fees are subsidized as determined by the Board of Directors. Free and subsidized services are rendered in accordance with decisions made by the Board of Directors and, at established charges, amounted to approximately $8,099,000 and $6,850,000 for the years ended August 31, 2022, and 2021, respectively.

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2. Summary of Significant Accounting Policies (Continued)

Income Taxes

Easter Seals New Hampshire, Inc., Easter Seals Maine, Inc. (prior to dissolution on August 31, 2022), Easter Seals VT and Farnum Center are exempt from both federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code, with the exception of certain federal taxes applicable to not-for-profit entities.

Tax-exempt organizations could be required to record an obligation for income taxes as the result of a tax position historically taken on various tax exposure items including unrelated business income or tax status. In accordance with U.S. GAAP, assets and liabilities are established for uncertain tax positions taken or positions expected to be taken in income tax returns when such positions are judged to not meet the "more-likely-than-not" threshold, based upon the technical merits of the position.

Champlin Place, Inc. is a for-profit organization subject to Federal and state taxes. Deferred income taxes of Champlin Place, Inc. are computed using the asset and liability method under which deferred income tax assets and liabilities are computed based on temporary differences between the financial statement and tax bases of assets and/or liabilities which will result in taxable or deductible amounts on future tax returns. Champlin Place, Inc. records a valuation allowance against any deferred tax assets when it determines it is unlikely that the tax asset will be realized. No significant deferred income taxes have been realized for Champlin Place, Inc. since the entity's inception.

Management has evaluated tax positions taken by Easter Seals New Hampshire, Inc., Easter Seals Maine, Inc., Easter Seals VT and Farnum Center on their respective filed tax returns and concluded that the organizations have maintained their tax-exempt status, do not have any significant unrelated business income, and have taken no uncertain tax positions that require adjustment to or disclosure in the accompanying consolidated financial statements. Champlin Place, Inc.'s management has determined that Champlin Place, Inc. has not taken, nor expects to take, any uncertain tax positions in any income tax return.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used in accounting for explicit and implicit price concessions in revenue, workers' compensation liabilities and contingencies.

Derivatives and Hedging Activities

Accounting guidance requires that Easter Seals NH record as an asset or liability the fair value of the interest rate swap agreement described in note 11. Easter Seals NH is exposed to repayment loss equal to the net amounts receivable under the swap agreement (not the notional amount) in the event of nonperformance of the other party to the swap agreement. However, Easter Seals NH does not anticipate nonperformance and does not obtain collateral from the other party.

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2. Summary of Significant Accounting Policies (Continued)

As of August 31, 2022, and 2021, Easter Seals NH had recognized a liability of $995,184 and $2,238,251, respectively, as a result of the interest rate swap agreements discussed in note 11. As a result of changes in the fair value of these derivative financial instruments, Easter Seals NH recognized an increase in net assets of $1,243,067 and $658,823 for the years ended August 31, 2022 and 2021, respectively, in the accompanying consolidated statements of activities and changes in net assets.

Increase (Decrease) in Net Assets from Operations

For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of services are reported as revenue and expenses that comprise the increase (decrease) in net assets from operations. The primary transactions reported as other non-operating expenses, gains and losses include the adjustment to fair value of interest rate swaps, the change in the fair value of beneficial interest in trust held by others, gains and losses on sales, disposals and impairment of fixed assets, the contribution of assets from affiliation (see note 15) and net realized and unrealized gains and losses on investments.

Recent Accounting Pronouncements

In February 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-02, *Leases* (Topic 842). Under ASU 2016-02, at the commencement of a long-term lease, lessees will recognize a liability equivalent to the discounted payments due under the lease agreement, as well as an offsetting right-of-use asset. Lessees (for capital and operating leases) must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements, with certain practical expedients available. In July 2018, the FASB issued ASU 2018-10, *Codification Improvements to Topic 842, Leases*, which seeks to clarify ASU 2016-02 with respect to certain aspects of the update and ASU 2018-11, *Leases (Topic 842) – Targeted Improvements*, which provides transition relief on comparative reporting upon adoption of the ASU. The guidance is effective for Easter Seals NH on September 1, 2022. Easter Seals NH has evaluated the impact of the pending adoption of this standard on its consolidated financial statements and estimates that the right-of-use asset and operating lease liability to be recorded at September 1, 2022 will approximate $2,807,000.

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. ASU 2020-07 enhances the presentation of disclosure requirements for contributed nonfinancial assets. ASU 2020-07 requires entities to present contributed nonfinancial assets as a separate line item in the statements of activities and disclose the amount of contributed nonfinancial assets recognized within the statements of activities by category that depicts the type of contributed nonfinancial assets, as well as a description of any donor-imposed restrictions associated with the contributed nonfinancial assets and the valuation techniques used to arrive at a fair value measure at initial recognition. ASU 2020-07 is effective for Easter Seals NH and was adopted on September 1, 2021. The adoption of this ASU did not have a significant impact on Easter Seals NH's consolidated financial statements.

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2. Summary of Significant Accounting Policies (Continued)

Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated events occurring between the end of Easter Seals NH's fiscal year end and December 20, 2022, the date these consolidated financial statements were available to be issued.

3. Classification of Net Assets

The following provides a description of the net asset classifications represented in the Easter Seals NH consolidated statements of financial position:

In accordance with *Uniform Prudent Management of Institutional Funds Act* (UPMIFA), net assets are classified and reported based on the existence or absence of donor-imposed restrictions. Net assets with donor restrictions include contributions and endowment investment earnings subject to donor-imposed restrictions, as well as irrevocable trusts and contributions receivable. Some donor-imposed restrictions are temporary in nature with restrictions that are expected to be met either by actions of Easter Seals NH and/or the passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources are to be maintained in perpetuity, the income from which is expendable to support all activities of the organization, or as stipulated by the donor.

Donor-restricted contributions whose restrictions are met within the same year as received are reported as support without donor restrictions in the accompanying consolidated financial statements.

In accordance with UPMIFA, Easter Seals NH considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (a) the duration and preservation of the fund; (b) the purpose of the organization and the donor-restricted endowment fund; (c) general economic conditions; (d) the possible effect of inflation and deflation; (e) the expected total return from income and the appreciation of investments; (f) other resources of the organization; and (g) the investment policies of the organization.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor-imposed restrictions on net assets (i.e. the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

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3. Classification of Net Assets (Continued)

Endowment Net Asset Composition by Type of Fund

The major categories of endowment funds included in net assets with donor restrictions at August 31, 2022 and 2021 are as follows:

	Original Donor Restricted Gift Maintained in Perpetuity	Accumulated Investment Gains	Total
2022			
Other initiatives	$1,462,085	$ 26,757	$1,488,842
Operations	3,838,633	–	3,838,633
Total endowment net assets	$5,300,718	$ 26,757	$5,327,475
2021			
Other initiatives	$1,437,096	$227,759	$1,664,855
Operations	3,712,974	–	3,712,974
Total endowment net assets	$5,150,070	$227,759	$5,377,829

Changes in Endowment Net Assets

During the years ended August 31, 2022 and 2021, Easter Seals NH had the following endowment-related activities:

Net endowment assets, August 31, 2020	$5,256,534
Investment return:	
Investment income, net of fees	105,151
Net appreciation (realized and unrealized), net	56,955
Contributions	41,921
Appropriated for expenditure	(82,732)
Net endowment assets, August 31, 2021	5,377,829
Investment return:	
Investment income, net of fees	66,470
Net appreciation (realized and unrealized), net	12,536
Contributions	96,811
Appropriated for expenditure	(226,171)
Net endowment assets, August 31, 2022	$5,327,475

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3. Classification of Net Assets (Continued)

Net assets were released from donor restrictions as follows for the years ended August 31:

	2022	2021
Satisfaction of donor restrictions	$223,756	$754,895
Release of appropriated endowment funds	226,171	82,732
	$449,927	$837,627

In addition to endowment net assets, Easter Seals NH also maintains non-endowed funds. The major categories of non-endowment funds, at August 31, 2022 and 2021 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Non-Endowment Net Assets
2022			
Other initiatives	$ 134,429	$466,798	$ 601,227
Operations	37,316,437	184,442	37,500,879
Total non-endowment net assets	$37,450,866	$651,240	$38,102,106
2021			
Other initiatives	$ 3,348,849	$516,330	$ 3,865,179
Operations	27,677,615	224,358	27,901,973
Total non-endowment net assets	$31,026,464	$740,688	$31,767,152

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires Easter Seals NH to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. There were no deficiencies between the fair value of the investments of the endowment funds and the level required by donor stipulation at August 31, 2022 or 2021.

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3. Classification of Net Assets (Continued)

Net assets with donor restrictions

Net assets with donor restrictions are available for the following purposes at August 31:

	2022	2021
Purpose restriction:		
Other initiatives	$ 466,798	$ 516,330
Operations	47,200	83,514
	513,998	599,844
Perpetual in nature:		
Original donor restricted gift amount and amounts required to be maintained by donor	5,307,363	5,171,595
Investments, gains and income from which is donor restricted	26,757	227,759
Beneficial interest in perpetual trust	130,597	119,319
	5,464,717	5,518,673
Total net assets with donor restrictions	$5,978,715	$6,118,517

Net assets with donor restrictions are managed in accordance with donor intent and are invested in various portfolios.

Investment and Spending Policies

Easter Seals NH has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that Easter Seals NH must hold in perpetuity or for a donor-specified period. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of an appropriate market index while assuming a moderate level of investment risk. Easter Seals NH expects its endowment funds to provide an average rate of return over a five-year period equal to the rate of 2% over the inflation rate. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate-of-return objectives, Easter Seals NH relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Easter Seals NH targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Easter Seals NH may appropriate for distribution some or all of the earnings and appreciation on its endowment for funding of operations. In establishing this policy, Easter Seals NH considered the objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to, so long as it would not detract from Easter Seals NH's critical goals and initiatives, provide additional real growth through new gifts and investment return.

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4. Liquidity and Availability

Financial assets available for general expenditure, such as for operating expenses, and which are without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date (August 31, 2022), comprise the following:

Cash and cash equivalents	$14,837,761
Short-term investments, at fair value	10,055,639
Program and other accounts receivable	9,748,641
Accounts receivable from related entity	394,316
Contributions receivable, net	172,253
	35,208,610
Investments, at fair value	13,419,355
	48,627,965
Less: net assets with donor restrictions	(5,978,715)
	$42,649,250

To manage liquidity, Easter Seals NH maintains sufficient cash and cash equivalent balances to support daily operations throughout the year. Cash and cash equivalents include bank deposits, money market funds, and other similar vehicles that generate a return on cash and provide daily liquidity to Easter Seals NH. The management of Easter Seals NH has implemented a practice to establish cash reserves on hand that can be utilized at the discretion of management to help fund both operational needs and/or capital projects. As of August 31, 2022, and 2021, approximately $10,200,000 and $10,177,000, respectively, of cash and cash equivalents, and approximately $10,056,000 and $10,681,000, respectively, of investments were on-hand under this practice. Because such funds are available and may be used in current operations, they have been classified as current in the accompanying consolidated statements of financial position.

5. Contributions Receivable

Contributions receivable from donors as of August 31, 2022 and 2021 are $197,962 and $236,642, respectively, net of an allowance for doubtful accounts of $17,329 and $27,931, respectively. The long-term portion of contributions receivable is recorded in other assets in the accompanying consolidated statements of financial position. Gross contributions are due as follows at August 31, 2022:

2023	$189,582
2024	3,380
2025	2,000
2026	2,000
2027	1,000
	$197,962

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6. Revenues

Revenue by Easter Seals NH's core programs included in fees and tuition and grants consisted of the following:

2022	Fees and Tuition	Grants	Total
Residential and educational services	$33,336,907	$ 478,631	$33,815,538
Community based services	2,529,116	21,853,895	24,383,011
Farnum Center	5,912,587	3,175,028	9,087,615
Family support services	6,796,612	515,896	7,312,508
Senior services	4,332,135	1,567,091	5,899,226
Transportation services	3,649,934	21,928	3,671,862
Outpatient and early support services	1,030,926	1,787,197	2,818,123
Children development services	1,661,031	494,511	2,155,542
Workforce development	1,878,376	1,125	1,879,501
Other programs	786,996	1,734,848	2,521,844
	$61,914,620	$31,630,150	$93,544,770

2021	Fees and Tuition	Grants	Total
Residential and educational services	$28,646,886	$ 982,152	$29,629,038
Community based services	2,190,706	20,537,778	22,728,484
Farnum Center	9,104,776	3,875,518	12,980,294
Family support services	7,150,066	352,915	7,502,981
Senior services	3,831,492	2,018,562	5,850,054
Transportation services	2,999,166	36,563	3,035,729
Outpatient and early support services	1,037,854	1,580,370	2,618,224
Children development services	1,922,827	587,504	2,510,331
Workforce development	2,111,411	5,831	2,117,242
Other programs	1,025,577	3,119,181	4,144,758
	$60,020,761	$33,096,374	$93,117,135

Revenues related to providing health services are recorded at the contracted rate for those that involved a third-party payor and less any implicit price concession. Substantially all such adjustments in 2022 and 2021 are related to Farnum Center. A breakdown of Farnum Center's revenue reflected in fees and tuition in 2022 and 2021 from major payor sources is as follows:

	2022	2021
Private payors (includes coinsurance and deductibles)	$1,633,018	$ 2,845,213
Medicaid	4,279,742	6,243,173
Medicare	14,237	38,368
Self-pay	24,668	(21,978)
	$5,951,665	$ 9,104,776

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6. Revenues (Continued)

In response to the coronavirus (COVID-19) pandemic, Easter Seals NH qualified for certain federal grant funding through the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act) and CARES Act Provider Relief Funding. As of August 31, 2022, and 2021, Easter Seals NH received approximately $1,846,000 and $10,500,000, respectively, of which approximately $900,000 and $4,600,000, respectively, was paid to employees either in the form of bonuses for retention and recruitment or employees who qualified for the additional payments under certain programs. Easter Seals NH also entered a Payroll Protection Program loan in 2021 which was forgiven on February 2, 2022 (see note 11).

7. Leases

Operating

Easter Seals NH leases certain assets under various arrangements which have been classified as operating leases. Total expense under all leases (including month-to-month leases) was approximately $1,200,000 and $1,145,000 for the years ended August 31, 2022 and 2021, respectively. Some of these leases have terms which include renewal options, and others may be terminated at Easter Seals NH's option without substantial penalty. Future minimum payments required under the leases in effect at August 31, 2022, through the remaining contractual term of the underlying lease agreements, are as follows:

2023	$1,077,760
2024	579,592
2025	381,288
2026	276,403
2027	231,914
Thereafter	28,269
Total	$2,575,226

8. Fixed Assets

Fixed assets consist of the following at August 31:

	2022	2021
Buildings	$ 32,931,032	$ 34,233,240
Land and land improvements	3,930,144	4,565,183
Leasehold improvements	77,686	79,367
Office equipment and furniture	9,901,651	10,032,195
Vehicles	2,461,097	2,467,043
Construction in progress	439,135	678,379
	49,740,745	52,055,407
Less accumulated depreciation and amortization	(22,524,502)	(22,155,606)
	$ 27,216,243	$ 29,899,801

8. Fixed Assets (Continued)

Depreciation and amortization expense related to fixed assets totaled $2,003,836 and $1,992,894 in 2022 and 2021, respectively.

Effective November 13, 2021, Farnum Center no longer provided certain residential treatments at its Franklin, New Hampshire location. On June 29, 2022, Easter Seals New Hampshire, Inc. was awarded a grant agreement totaling $22,974,523 with the State of New Hampshire, Governor's Office of Emergency Relief and Recovery. This grant will support the construction of a mixed housing, supportive services, and retreat campus for veterans and their families located in Franklin, New Hampshire. Easter Seals New Hampshire, Inc. is obligated to complete the project prior to December 31, 2026. No amounts of this grant were utilized through August 31, 2022. Due to this agreement and the extensive nature of the renovation, Easter Seals New Hampshire, Inc. disposed of certain fixed assets associated with the residential treatment center that was closed in November 2021 resulting in recognition of impairment of fixed assets of approximately $1,882,000 in the accompanying 2022 consolidated statement of activities and changes in net assets.

9. Investments and Assets Limited as to Use

Investments and assets limited as to use, at fair value, are as follows at August 31:

	2022	2021
Cash and cash equivalents	$ 252,648	$ 242,131
Marketable equity securities	1,744,099	2,239,468
Mutual funds	22,406,691	25,484,877
Corporate and foreign bonds	287,951	397,883
Government and agency securities	621,050	564,182
	25,312,439	28,928,541
Less: assets limited as to use	(1,837,445)	(2,357,939)
Total investments, at fair value	$23,474,994	$26,570,602

The composition of assets limited as to use totaling $1,837,445 and $2,357,939 at August 31, 2022 and 2021, respectively, are investments under a deferred compensation plan (see note 10) at fair value.

10. Retirement Plans

Easter Seals NH maintains a Section 403(b) Plan (a defined contribution retirement plan), which covers substantially all employees. Eligible employees may contribute any whole percentage of their annual salary. Easter Seals NH makes a matching contribution for eligible employees equal to 100% of the participants' elective deferrals limited to 3% of the participants' allowable compensation each pay period. The combined amount of employer and employee contributions is subject by law to annual maximum amounts. The employer match was approximately $645,000 and $816,000 for the years ended August 31, 2022 and 2021, respectively.

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10. Retirement Plans (Continued)

Easter Seals NH offers, to certain management personnel, the option to participate in an Internal Revenue Code Section 457 Deferred Compensation Plan to which the organization may make a discretionary contribution. The employees' accounts are not available until termination, retirement, death or an unforeseeable emergency. Easter Seals NH contributed approximately $101,210 and $84,000 to this plan during the years ended August 31, 2022 and 2021, respectively. The assets and liabilities associated with this plan were $1,837,445 and $2,357,939 at August 31, 2022 and 2021, respectively, and are included within assets limited as to use and other liabilities in the accompanying consolidated statements of financial position.

11. Borrowings

Borrowings consist of the following at August 31:

	2022	2021
Revenue Bonds, Series 2016A, tax exempt, issued through the New Hampshire Health and Education Facilities Authority (NHHEFA), with an annual LIBOR-based variable rate equal to the sum of (a) 0.6501 times one-month LIBOR, plus (b) 0.6501 times 2.45% (3.14% at August 31, 2022), due in annual principal payments increasing from $49,167 to $62,917 with a final payment of $6,875,413 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate.	$10,061,668	$10,643,336
Revenue Bonds, Series 2016B, tax exempt, issued through NHHEFA, with a fixed rate at 3.47%, annual principal payments continually increasing from $17,430 to $21,180 with a final payment of $4,521,598 due in May 2027, secured by a pledge of all gross revenues and negative pledge of cash, investments and real estate.	5,655,563	5,897,177
Various notes payable to a bank with fixed interest rate of 2.24%, various principal and interest payments ranging from $419 to $1,070 payable monthly through dates ranging from September 2021 through September 2025, secured by vehicles with a net book value of $173,523 at August 31, 2022.	174,119	256,662
Mortgage note payable to a bank with a fixed rate of 3.25%. Principal and interest of $12,200 payable monthly, due in February 2030, secured by an interest in certain property with a net book value of $2,691,921 at August 31, 2022.	1,995,428	2,074,653
Note payable to the City of Rochester, New Hampshire, payable in annual payments of $16,408, including interest at 3.35% and net of $7,290 of principal and interest loan funding grant, through July 1, 2027, secured by an interest in certain property, paid off in June 2022 at no penalty.	–	87,859
Payroll Protection Program loan, 1% interest, advance amount payable in equal monthly payments of principal and interest commencing on the first business day after the end of the deferment period (July 31, 2022), forgiven in February 2022.	–	10,000,000

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11. Borrowings (Continued)

	2022	2021
Note payable to NHHFA, 0% interest, repaid at the time of construction loan closing on the project or the project being determined infeasible by the Authority, in which case, the loan shall be forgiven, and no repayment expected. Paid off in July 2022 at no penalty.	$ –	$ 45,000
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due October 2031, secured by an interest in certain property with a net book value of $767,351 at August 31, 2022.	531,486	531,486
Note payable to NHHFA, 0% interest, conditional repayment terms, based off surplus cash availability, due March 2040, secured by an interest in certain property with a net book value of $529,443 at August 31, 2022.	492,448	492,448
Note payable to the City of Manchester, New Hampshire, 0% interest, annual principal payable of $4,518 on October 1 each year for 10 years through October 2026 secured by an interest in certain property with a net book value of $767,351 at August 31, 2022.	67,762	72,280
	18,978,474	30,100,901
Less current portion	(1,016,962)	(1,222,914)
Less net unamortized bond issuance costs	(100,506)	(106,616)
	$17,861,006	$28,771,371

Principal payments on long-term debt for each of the following years ending August 31 are as follows:

2023	$ 1,016,962
2024	1,020,737
2025	1,032,876
2026	1,050,365
2027	1,139,574
Thereafter	13,717,960
	$18,978,474

Lines of Credit and Other Financing Arrangements

Easter Seals New Hampshire, Inc. has an agreement with a bank for a $500,000 revolving equipment line, which can be used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals New Hampshire, Inc. on demand. Advances are converted to term notes as utilized. The interest rate charged on outstanding borrowings is a fixed rate equal to the then Business Vehicle Rate at the time of the advance for maturities up to a five-year term. Included in long-term debt are eight notes payable totaling $174,119 and seventeen notes payable totaling $256,662 at August 31, 2022 and 2021, respectively, which originated under this agreement. Availability under this agreement at August 31, 2022 and 2021 is $325,881 and $243,338, respectively.

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11. Borrowings (Continued)

On August 31, 2015, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank. On February 26, 2019, an amendment changed the borrowing availability from $4 million to $7 million (a portion of which is secured by available letters of credit of $24,000). On July 16, 2020, an amendment changed the outstanding advances from due on demand to a firm maturity date of June 30, 2022 and the interest rate charged on outstanding borrowings was revised to be the one-month LIBOR rate plus 2.25%. On June 29, 2022, an amendment changed the interest rate charged on outstanding borrowings to be the one-month BSBY rate plus 2.25% (4.66% at August 31, 2022), and the maturity date was extended to June 30, 2023. Under an event of default, the interest rate will increase from the one-month BSBY rate plus 2.25% to the then applicable interest rate plus 5.00%. The line is secured by a first priority interest in all business assets of Easter Seals New Hampshire, Inc. with guarantees from Easter Seals Vermont, Inc. and Farnum Center. The agreement requires that collective borrowings under the line of credit be reduced to $1,000,000 for 30 consecutive days during each calendar year. There were no amounts outstanding under this revolving line of credit agreement at August 31, 2022 and 2021.

On July 16, 2020, Easter Seals New Hampshire, Inc. entered into a revolving line of credit with a bank with borrowing availability of up to $4 million. Outstanding advances were due upon the expiration date on November 16, 2020, and the revolving line of credit was not renewed upon expiration.

NHHEFA 2016A and 2016B Revenue Bonds

On December 20, 2016, Easter Seals New Hampshire, Inc. issued $13,015,000 in Series 2016A Tax Exempt Revenue Bonds. These bonds were used to refinance the Series 2004A Revenue Bonds.

Also, on December 20, 2016, Easter Seals New Hampshire, Inc. issued $9,175,000 in Series 2016B Tax Exempt Revenue Bonds. The bonds were issued to refinance an existing mortgage and to obtain funds for certain planned capital projects.

Mortgage Notes Payable

On February 18, 2015, Easter Seals New Hampshire, Inc. and Farnum Center entered into a $2,480,000 mortgage note payable to finance the acquisition of certain property located in Franklin, New Hampshire. The initial interest rate charged is fixed at 3.25%. Monthly principal and interest payments are $12,200, and all remaining outstanding principal and interest is due on February 18, 2030. The note is secured by the property.

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility of the agreement that was made between The Way Home, Inc. (the Organization) and NHHFA dated October 11, 2001 that obtained federal funding through the HOME Investment Partnership Programs (see note 15). The funds were used for improvements on 214 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on October 11, 2031, repayment of the balance is conditional based on if surplus cash available exceeds 25%, until the project is sold or refinanced, or upon expiration of the regulatory agreement. So long as the Organization continues to comply with the terms of the loan to provide housing and related services to low income, nearly homeless families, the Organization will not be required to repay this loan or any interest. The note is secured by the property. No payments were made in 2022.

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11. Borrowings (Continued)

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement that was made between the Organization and NHHFA dated March 17, 2010. The funds were used for the acquisition, construction and permanent financing on 224 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. As defined in accordance with the regulatory agreement that expires on March 17, 2040, repayment of the balance is conditional based on if surplus cash available exceeds 50%, until the project is sold or refinanced, or upon expiration of the regulatory agreement. The note is secured by the property. No payments were made in 2022.

Notes Payable

Effective September 1, 2018, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement that was made between The Homemakers Health Services, Inc. and the City of Rochester, New Hampshire that obtained grants and other funding commitments to fund the costs associated with the design and construction of an extension of the City of Rochester, New Hampshire's public sewer mains to service the Organization's property in Rochester, New Hampshire. The costs associated with the extension of the sewer main were $523,298, which was funded by grants of $181,925 and a promissory note, payable to the City of Rochester, New Hampshire of $341,373. The promissory note bears interest at 3.35% per annum. In addition, the City of Rochester, New Hampshire was approved for a loan funding grant in the amount of $145,798, which consisted of the loan principal funding of $105,018 and the loan interest funding of $40,780. A net principal promissory note payable of $236,355 was recorded with an issue date of July 1, 2017. This note payable was repaid in full in 2022.

On June 25, 2020, Easter Seals New Hampshire, Inc. entered into a $640,000 note payable with the State of New Hampshire Department of Health and Human Services COVID-19 Emergency Healthcare System Relief Fund (the Lender) to support critical services, costs of health care professionals and the purchase of personal protective equipment and cleaning/sanitization supplies due to the COVID-19 pandemic. At the Lender's discretion, this loan may be converted to a grant and forgiven. The Lender shall determine by November 30, 2020 whether it believes that any part of the funds being loaned should not be repaid in full. There is no interest paid to this note. In November 2020, a notification was received from the Lender that the full note amount was converted to a grant and forgiven.

On June 25, 2020, Farnum Center entered into a $500,000 note payable with the State of New Hampshire Department of Health and Human Services COVID-19 Emergency Healthcare System Relief Fund (the Lender) to support critical services, costs of health care professionals and the purchase of personal protective equipment and cleaning/sanitization supplies due to the COVID-19 pandemic. At the Lender's discretion, this note may be converted to a grant and forgiven. The Lender shall determine by November 30, 2020 whether it believes that any part of the funds being loaned should not be repaid in full. There is no interest paid to this note. In October 2020, a notification was received from the Lender that the full note amount was converted to a grant and forgiven.

On October 14, 2020, Easter Seals New Hampshire, Inc. entered into agreement with NHHFA for a technical assistance loan in an amount not to exceed $45,000 for the Rochester Supportive Housing Project (the project). The interest rate charged is fixed at 0.00%, and the loan shall be repaid at the time of construction loan closing on the project whether the project was financed with NHHFA funds or another funding source. Should the project not proceed to a closing, whether financed through NHHFA or another funding source, and the project be determined infeasible by NHHFA, then the loan shall be forgiven, and no repayment expected. In July 2022, this loan was been paid off by Easter Seals NH.

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11. Borrowings (Continued)

Effective July 1, 2021, Easter Seals New Hampshire, Inc. has assumed responsibility for the agreement dated July 1, 2016 that was made between the Organization and the City of Manchester through the Community Improvement Program. The funds were used for facility upgrades on 214 Spruce Street in Manchester, New Hampshire. The interest rate charged is fixed at 0.00%. Annual principal payments of $4,518 commencing October 1, 2017 can be forgiven through October 1, 2026 so long as the Organization can demonstrate the agreed-upon objectives have been achieved. On August 23, 2018, an amendment changed that the annual principal payments will be deferred from October 1, 2017 and resume October 1, 2022. The note is secured by the property.

Payroll Protection Program Loan

On April 16, 2021, Easter Seals NH entered into a promissory note for an unsecured loan in the amount of $10,000,000 through the Paycheck Protection Program (PPP) established by the CARES Act and administered by the U.S. Small Business Administration (SBA). The PPP provides loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loan and accrued interest had original terms that were forgivable after the covered period as long as the borrower used the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities, and maintains its payroll levels. The amount of loan forgiveness would be reduced if the borrower terminated employees or reduced salaries during the period. The PPP loan was made for the purpose of securing funding for salaries and wages of employees that may have otherwise been displaced by the outbreak of COVID-19 and the resulting detrimental impact on Easter Seals NH's business. Any unforgiven portion of the PPP loan bears interest at 1%, with a deferral of payments for the first ten months. Beginning February 16, 2022, principal and interest payments for any unforgiven portion of the PPP loan will be due monthly through April 16, 2026. The PPP loan may be prepaid at any time without penalty. Easter Seals NH accounted for the PPP loan in accordance with the FASB ASC Topic 470 and included the full $10,000,000 within debt in the August 31, 2021 consolidated statement of financial position. In February 2022, Easter Seals NH received approval for full forgiveness from the SBA. Upon receiving forgiveness during the year ended August 31, 2022, Easter Seals NH recognized a gain on extinguishment of long-term debt in the accompanying 2022 consolidated statement of activities and changes in net assets.

Interest Rate Swap Agreement

Easter Seals New Hampshire, Inc. has an interest rate swap agreement with a bank in connection with the Series 2004A NHHEFA Revenue Bonds. On December 1, 2016, an amendment to this agreement was executed in anticipation of the refinancing of the 2004A revenue bonds to change the interest rate charged from 3.54% to 3.62% and the floating rate from LIBOR times 0.67 to LIBOR times 0.6501. The swap agreement had an outstanding notional amount of $10,061,668 and $10,643,336 at August 31, 2022 and 2021, respectively, which reduces in conjunction with principal reductions until the agreement is terminated in November 2034.

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11. Borrowings (Continued)

The fair value of the above interest rate swap agreement totaled $995,184 and $2,238,251 at August 31, 2022 and 2021, respectively, $579,174 and $387,067 of which was current at August 31, 2022 and 2021, respectively. During the years ended August 31, 2022 and 2021, net payments required by the agreement totaled $338,761 and $391,075, respectively. These payments have been included in interest expense within the accompanying consolidated statements of activities and changes in net assets. See note 14 with respect to fair value determinations.

Debt Covenants

In connection with the bonds, lines of credit and various other notes payable described above, Easter Seals NH is required to comply with certain financial covenants including, but not limited to, minimum liquidity and debt service coverage ratios. At August 31, 2022, Easter Seals NH was in compliance with restrictive covenants specified under the NHHEFA bonds and other debt obligations.

12. Donated Services

A number of volunteers have donated their time in connection with Easter Seals NH's program services and fundraising campaigns. However, no amounts have been reflected in the accompanying consolidated financial statements for such donated services, as no objective basis is available to measure the value.

13. Related Party Transactions

Easter Seals NH is a member of Easter Seals, Inc. Membership fees to Easter Seals, Inc. were $130,276 and $105,185 for the years ended August 31, 2022 and 2021, respectively, and are reflected as support of National programs on the accompanying consolidated statements of activities and changes in net assets.

14. Fair Value of Financial Instruments

Fair value of a financial instrument is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at their measurement date. In determining fair value, Easter Seals NH uses various methods including market, income and cost approaches, and utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in factors used in the valuation. These factors may be readily observable, market corroborated, or generally unobservable. Easter Seals NH utilizes valuation techniques that maximize the use of observable factors and minimizes the use of unobservable factors.

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14. Fair Value of Financial Instruments (Continued)

Certain of Easter Seals NH's financial instruments are reported at fair value, which include beneficial interest held in trust, investments and the interest rate swap, and are classified by levels that rank the quality and reliability of the information used to determine fair value:

Level 1 – Valuations for financial instruments traded in active exchange markets, such as the New York Stock Exchange. Valuations are obtained from readily available pricing sources for market transactions involving identical instruments.

Level 2 – Valuations for financial instruments traded in less active dealer or broker markets. Valuations are obtained from third-party pricing services for identical or similar instruments.

Level 3 – Valuations for financial instruments derived from other methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining fair value.

The following describes the valuation methodologies used to measure financial assets and liabilities at fair value. The levels relate to valuation only and do not necessarily indicate a measure of investment risk. There have been no changes in the methodologies used by Easter Seals NH at August 31, 2022 and 2021.

Investments and Assets Limited as to Use

Cash and cash equivalents are deemed to be Level 1. The fair values of marketable equity securities and mutual funds that are based upon quoted prices in active markets for identical assets are reflected as Level 1. Investments in certain government and agency securities and corporate and foreign bonds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

Beneficial Interest in Trust Held by Others

The beneficial interest in trust held by others has been assigned fair value levels based on the fair value levels of the underlying investments within the trust. The fair values of marketable equity securities, money market and mutual funds are based upon quoted prices in active markets for identical assets and are reflected as Level 1. Investments in marketable equity securities and mutual funds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2.

Interest Rate Swap Agreement

The fair value for the interest rate swap liability is included in Level 3 and is estimated by the counterparty using industry standard valuation models. These models project future cash flows and discount the future amounts to present value using market-based observable inputs, including interest rates.

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14. Fair Value of Financial Instruments (Continued)

At August 31, 2022 and 2021, Easter Seals NH's assets and liabilities measured at fair value on a recurring basis were classified as follows:

	Level 1	Level 2	Level 3	Total
2022				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	$ 252,648	$ –	$ –	$ 252,648
Marketable equity securities:				
Large-cap	1,284,778	–	–	1,284,778
International	459,321	–	–	459,321
Mutual funds, open-ended:				
Short-term fixed income	11,649,947	–	–	11,649,947
Intermediate-term bond fund	3,547,536	–	–	3,547,536
High yield bond fund	74,590	–	–	74,590
Foreign bond	19,577	–	–	19,577
Government securities	160,713	–	–	160,713
Emerging markets bond	376,551	–	–	376,551
International equities	1,290,322	–	–	1,290,322
Domestic, large-cap	1,058,579	–	–	1,058,579
Domestic, small-cap	118,360	–	–	118,360
Domestic, multi alt	300,029	–	–	300,029
Real estate fund	178,165	–	–	178,165
Mutual funds, closed-ended:				
Domestic, large-cap	2,794,158	–	–	2,794,158
Domestic, mid-cap	481,343	–	–	481,343
Domestic, small-cap	356,821	–	–	356,821
Corporate and foreign bonds	–	287,951	–	287,951
Government and agency securities	–	621,050	–	621,050
	$24,403,438	$ 909,001	$ –	$25,312,439
Beneficial interest in trust held by others:				
Money market funds	$ 1,568	$ –	$ –	$ 1,568
Marketable equity securities:				
Large-cap	96,378	–	–	96,378
Mutual funds:				
Domestic, fixed income	–	32,651	–	32,651
	$ 97,946	$ 32,651	$ –	$ 130,597
Liabilities:				
Interest rate swap agreement	$ –	$ –	$ 995,184	$ 995,184

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14. Fair Value of Financial Instruments (Continued)

	Level 1	Level 2	Level 3	Total
2021				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	$ 242,131	$ –	$ –	$ 242,131
Marketable equity securities:				
Large-cap	1,598,724	–	–	1,598,724
International	640,743	–	–	640,743
Mutual funds, open-ended:				
Short-term fixed income	12,415,237	–	–	12,415,237
Intermediate-term bond fund	3,051,709	–	–	3,051,709
High yield bond fund	86,611	–	–	86,611
Foreign bond	22,597	–	–	22,597
Government securities	165,842	–	–	165,842
Emerging markets bond	215,384	–	–	215,384
International equities	1,559,537	–	–	1,559,537
Domestic, large-cap	1,549,560	–	–	1,549,560
Domestic, small-cap	61,390	–	–	61,390
Domestic, multi alt	819,941	–	–	819,941
Real estate fund	220,075	–	–	220,075
Mutual funds, closed-ended:				
Domestic, large-cap	4,164,781	–	–	4,164,781
Domestic, mid-cap	465,969	–	–	465,969
Domestic, small-cap	686,244	–	–	686,244
Corporate and foreign bonds	–	397,883	–	397,883
Government and agency securities	–	564,183	–	564,183
	$27,966,475	$ 962,066	$ –	$28,928,541
Beneficial interest in trust held by others:				
Money market funds	$ 2,240	$ –	$ –	$ 2,240
Marketable equity securities:				
Large-cap	88,345	–	–	88,345
Mutual funds:				
Domestic, fixed income	–	28,734	–	28,734
	$ 90,585	$ 28,734	$ –	$ 119,319
Liabilities:				
Interest rate swap agreement	$ –	$ –	$2,238,251	$ 2,238,251

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14. Fair Value of Financial Instruments (Continued)

The table below sets forth a summary of changes in the fair value of Easter Seals NH's Level 3 liabilities for the years ended August 31, 2022 and 2021:

	Interest Rate Swap
Ending balance, August 31, 2020	$ (2,897,074)
Change in fair value	658,823
Ending balance, August 31, 2021	(2,238,251)
Change in fair value	1,243,067
Ending balance, August 31, 2022	$ (995,184)

15. Acquisition of The Way Home

On October 28, 2020, Easter Seals NH began providing financial and operational management to The Way Home (the Organization). On July 1, 2021, Easter Seals NH acquired the Organization for no consideration. This affiliation was accounted for in accordance with generally accepted accounting principles guidance on acquisitions by a not-for-profit entity. Upon affiliation, the Organization became a program of Easter Seals NH. The financial position of the Organization, recorded at fair value upon affiliation as of July 1, 2021, was as follows:

Assets:	
Cash and cash equivalents	$ 257,622
Restricted cash	107,791
Program and other accounts receivable	253,631
Prepaid expenses and other current assets	11,319
Other assets	252,995
Fixed assets	1,307,228
Total assets	2,190,586
Liabilities:	
Accrued expenses	(28,577)
Deferred revenue	(26,307)
Other liabilities	(336,916)
Long-term debt	(1,096,214)
Total liabilities	(1,488,014)
Contribution of net assets from acquisition	$ 702,572

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16. Champlin Place Limited Partnership

Champlin Place Limited Partnership (the Partnership) was formed in June 2022 as a limited partnership under the laws of the State of New Hampshire. The Partnership's purpose is to acquire, own, develop, construct and/or rehabilitate, lease, manage, and operate an apartment complex to be constructed and located at 215 Rochester Hill Road, Rochester, New Hampshire, comprised of 65 residential apartments benefiting low to moderate-income households (the Project). The Partnership's equity was contributed by its General Partner, Champlin Place, Inc., of which Easter Seals NH is the sole owner, and Housing New England Fund IV, a limited partner and unrelated party. The Partnership agreement provides for the allocation of profits and losses to the partners, proportionate to the equity contributed, as follows:

General Partner, Champlin Place, Inc. (wholly-owned by Easter Seals NH)	0.01%
Limited Partner, Housing New England Fund IV (an unrelated party)	99.99%

Capital Contributions

Easter Seals NH, as the sole owner of the General Partner, Champlin Place, Inc., has made its required capital contribution of $1,742 as of August 31, 2022, which is recorded as investment in related entity in the accompanying 2022 consolidated statement of financial position. Champlin Place, Inc. is obligated to make additional capital contributions in the amount of $155,078, which amounts are expected to be funded in October 2023.

Deferred Developer Fee

On June 30, 2022, Easter Seals NH entered into a Development Services Agreement for the Project, in which Easter Seals NH will earn up to $2,272,940 as a development fee for its services in connection with the construction and development of the Project. Under the Development Services Agreement, $250,000 was earned and recognized as other revenue by Easter Seals NH in the 2022 consolidated statement of activities and changes in net assets. The balance of the development fee will be earned on the date that the construction and development of the Project is substantially complete, and all dwelling units have been completed and are placed in service, with all balances to be paid prior to December 31, 2036.

Ground Lease

On June 30, 2022, Easter Seals NH entered into a ground lease with the Partnership for the land located at 215 Rochester Hill Road, Rochester, New Hampshire, with terms of 98 years from the date of execution. The Partnership will be required to pay Easter Seals NH base rent of $37,004 per annum, commencing on January 1, 2023, and continuing on each one-year anniversary date of the lease, payable from available cash flow, as defined in the agreement. If available cash flow is insufficient to pay the full amount of the base rent for any year, the unpaid portion will accrue interest at 3.43% per annum and be payable on a cumulative basis in the first year in which there is sufficient available cash flow or capital proceeds.

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16. Champlin Place Limited Partnership (Continued)

Community Development Block Grant Loan and Agreements

In 2022, the City of Rochester, New Hampshire was awarded a Community Development Block Grant by the Community Development Finance Authority. In turn, the City of Rochester, New Hampshire has granted a conditional grant of $975,000 to Easter Seals NH, which in turn will loan the funds to the Partnership to pay for site work improvements and certain construction costs of the Project through a leasehold mortgage that was executed on June 30, 2022 between Easter Seals NH and the Partnership. The loan accrues no interest, and is payable to Easter Seals NH in one lump sum 30 years from the date of the note (July 2052). In the event of default of this condition, Easter Seals NH has the right to recover all of the CDBG funds expended on the Project on behalf of the New Hampshire Community Development Loan Fund. The amount of CDBG funds subject to recovery may decrease over the twenty-year period at a rate negotiated between the City of Rochester and Easter Seals NH and approved by the Community Development Finance Authority. Also as defined in the leasehold mortgage, if the Partnership performs its obligations as defined in the agreement, then repayment of the leasehold mortgage will become void, therefore requiring no repayment by the Partnership to Easter Seals NH. Because of that provision, in 2023 Easter Seals NH will recognize offsetting assets and liabilities related to the $975,000 in funding received from the City of Rochester, New Hampshire and subsequent loan to the Partnership when cash flow associated with the grant and leasehold mortgage is expected.

Sponsor Loan and Terms

On June 30, 2022, in order to provide additional funding to the Partnership for upcoming site work and construction costs, Easter Seals NH entered into a $563,607 loan agreement with the Partnership. This loan bears interest at the rate of 0% and, at August 31, 2022, no amounts had been drawn on the loan by the Partnership. If not paid earlier, all outstanding principal and interest accrued must be repaid to Easter Seals NH on June 30, 2052. Payments of principal and interest are to be made to the extent of available cash flow, as defined in the agreement. If repayment is not made within thirty days of the maturity date, or if any payment due is not paid within thirty days of the due date, then interest will be payable on any unpaid sum at the rate of 12% per annum, compounded annually, until such amount is paid, or another means of payment is arranged.

Reimbursement Agreements

On June 30, 2022, Easter Seals NH entered into a Reimbursement Agreement with the Partnership to reimburse Easter Seals NH for all predevelopment expenses incurred by the Project that were paid by Easter Seals NH. The Partnership acknowledged and agreed that the Partnership is solely responsible to pay all project expenses not later than the date of the closing of the Partnership's construction loan for the Project, which was July 13, 2022. As of August 31, 2022, Easter Seals NH was owed $394,316 by the Partnership, which amount is recorded within accounts receivable from related entity in the accompanying 2022 consolidated statement of financial position.

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16. Champlin Place Limited Partnership (Continued)

Further, Easter Seals NH will be paid certain amounts under a Partnership Administration Agreement, dated as of June 30, 2022 between Easter Seals NH and the Partnership, whereby Easter Seals NH will provide various administrative services in exchange for fees of $4,875 per year beginning in 2023, increasing 3% annually beginning January 1, 2024.

Right of Refusal and Option Agreement

Through a Right of Refusal and Option Agreement dated June 30, 2022, the Partnership granted to Easter Seals NH certain rights of first refusal and options to purchase the Project, which, if elected, would include the 99.99% interest in the Project held by Housing New England Fund IV. As a result, Easter Seals NH has been granted an irrevocable, successive, and exclusive right of refusal to purchase the Project. Such right is exercisable for a period of 24-months beginning upon expiration of an initial 15-year compliance period, and continuing until the Partnership otherwise sells the Project.

Through a Right of Refusal and Opinion Agreement dated June 30, 2022, Housing New England Fund IV has the option to give written notice to Champlin Place, Inc. at any time following the end of the Credit Period, as defined, to require Champlin Place, Inc. to purchase the interest of Housing New England Fund IV for a price equal to the sum of: (i) $100, (ii) the amount of any federal, state or local tax liability required to be paid (including, without limitation, any real estate transfer or franchise taxes), (iii) any costs incurred by Housing New England Fund IV in connection with the transfer of its interest, and (iv) all amounts then due and owing to Housing New England Fund IV or its affiliates under the agreement. Upon receipt of such written notice of the put option, Champlin Place, Inc. shall purchase such interest and make all payments required within 30 days. At the date of these consolidated financial statements, the put option was not eligible to be exercised by Housing New England Fund IV, and it is expected that the Credit Period will extend through December 31, 2034.

Guaranty Agreement

On June 30, 2022, Easter Seals NH unconditionally guaranteed due payment, performance, and fulfillment of certain obligations of the Partnership and Housing New England Fund IV. Easter Seals NH's liability is generally limited and shall not exceed $402,000 in the aggregate, and the guaranty terminates upon the later of the 60th month anniversary of the stabilization date, as defined, and the date that the Partnership has achieved stabilized occupancy for five consecutive calendar years. However, should an operating deficit arise before the latest of permanent mortgage commencement or cost certification, as defined in the agreement, or the date the Project achieves 100% occupancy, then Easter Seals NH's obligation to advance funds to pay operating deficits shall be unlimited. At the date of these consolidated financial statements, no events or conditions have occurred that would trigger Easter Seals NH's performance under the guaranty agreement.

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OTHER FINANCIAL INFORMATION

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2022

ASSETS

	New Hampshire*	Farnum Center	Vermont	Maine	Elimin-ations	Total
Current assets:						
Cash and cash equivalents	$14,819,630	$ 520	$ 17,611	$ –	$ –	$14,837,761
Restricted cash	79,819	–	–	–	–	79,819
Short-term investments, at fair value	10,055,639	–	–	–	–	10,055,639
Accounts receivable from affiliates	–	9,187,000	573,894	–	(9,760,894)	–
Accounts receivable from related entity	394,316	–	–	–	–	394,316
Program and other accounts receivable	8,063,145	941,833	743,663	–	–	9,748,641
Contributions receivable, net	171,994	259	–	–	–	172,253
Prepaid expenses and other current assets	892,299	2,070	13,540	–	–	907,909
Total current assets	34,476,842	10,131,682	1,348,708	–	(9,760,894)	36,196,338
Assets limited as to use	1,834,925	2,520	–	–	–	1,837,445
Investments, at fair value	12,622,311	797,044	–	–	–	13,419,355
Investment in related entity	1,742	–	–	–	–	1,742
Other assets	349,154	–	–	–	–	349,154
Fixed assets, net	18,914,210	8,214,080	87,953	–	–	27,216,243
	$68,199,184	$19,145,326	$1,436,661	$ –	$(9,760,894)	$79,020,277

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LIABILITIES AND NET ASSETS

	New Hampshire*	Farnum Center	Vermont	Maine	Elimin-ations	Total
Current liabilities:						
Accounts payable	$ 2,538,018	$ –	$ –	–	$ –	$ 2,538,018
Accrued expenses	6,381,470	69,089	–	–	–	6,450,559
Accounts payable to affiliates	9,760,894	–	–	–	(9,760,894)	–
Deferred revenue	4,055,463	527,793	15,389	–	–	4,598,645
Current portion of interest rate swap agreement	579,174	–	–	–	–	579,174
Current portion of long-term debt	901,994	114,968	–	–	–	1,016,962
Total current liabilities	24,217,013	711,850	15,389	–	(9,760,894)	15,183,358
Other liabilities	2,127,802	2,520	–	–	–	2,130,322
Interest rate swap agreement, less current portion	416,010	–	–	–	–	416,010
Long-term debt, less current portion, net	11,817,107	6,043,899	–	–	–	17,861,006
Total liabilities	38,577,932	6,758,269	15,389	–	(9,760,894)	35,590,696
Net assets:						
Without donor restrictions	24,296,543	11,786,295	1,368,028	–	–	37,450,866
With donor restrictions	5,324,709	600,762	53,244	–	–	5,978,715
Total net assets	29,621,252	12,387,057	1,421,272	–	–	43,429,581
	$68,199,184	$19,145,326	$1,436,661	$ –	$(9,760,894)	$79,020,277

* Includes Champlin Place, Inc.

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2021

ASSETS

	New Hampshire	Farnum Center	Vermont	Maine	Elimin-ations	Total
Current assets:						
Cash and cash equivalents	$14,362,485	$ 680	$ 21,041	$ 4,807	$ –	$14,389,013
Restricted cash	82,461	–	–	–	–	82,461
Short-term investments, at fair value	10,681,421	–	–	–	–	10,681,421
Accounts receivable from affiliates	–	8,293,852	564,017	–	(8,857,869)	–
Program and other accounts receivable	6,754,763	942,023	819,392	77,160	–	8,593,338
Contributions receivable, net	219,930	2,749	2,186	–	–	224,865
Prepaid expenses and other current assets	600,915	12,252	12,684	7,851	–	633,702
Total current assets	32,701,975	9,251,556	1,419,320	89,818	(8,857,869)	34,604,800
Assets limited as to use	2,357,939	–	–	–	–	2,357,939
Investments, at fair value	14,916,185	962,256	–	10,740	–	15,889,181
Other assets	378,877	–	–	–	–	378,877
Fixed assets, net	19,285,292	10,536,119	74,328	4,062	–	29,899,801
	$69,640,268	$20,749,931	$1,493,648	$ 104,620	$(8,857,869)	$83,130,598

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LIABILITIES AND NET ASSETS

	New Hampshire	Farnum Center	Vermont	Maine	Elimin-ations	Total
Current liabilities:						
Accounts payable	$ 2,311,091	$ 35	$ 553	$ 872	$ –	$ 2,312,551
Accrued expenses	6,596,298	298,467	20	350	–	6,895,135
Accounts payable to affiliates	4,872,222	–	–	3,985,647	(8,857,869)	–
Deferred revenue	990,620	851,279	5,792	14,892	–	1,862,583
Current portion of interest rate swap agreement	387,067	–	–	–	–	387,067
Current portion of long-term debt	1,030,748	192,166	–	–	–	1,222,914
Total current liabilities	16,188,046	1,341,947	6,365	4,001,761	(8,857,869)	12,680,250
Other liabilities	2,682,812	–	–	–	–	2,682,812
Interest rate swap agreement, less current portion	1,851,184	–	–	–	–	1,851,184
Long-term debt, less current portion, net	22,615,261	6,156,110	–	–	–	28,771,371
Total liabilities	43,337,303	7,498,057	6,365	4,001,761	(8,857,869)	45,985,617
Net assets (deficit):						
Without donor restrictions	20,884,644	12,641,512	1,401,174	(3,900,866)	–	31,026,464
With donor restrictions	5,418,321	610,362	86,109	3,725	–	6,118,517
Total net assets (deficit)	26,302,965	13,251,874	1,487,283	(3,897,141)	–	37,144,981
	$69,640,268	$20,749,931	$1,493,648	$ 104,620	$(8,857,869)	$83,130,598

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2022

	New Hampshire*	Farnum Center	Vermont	Maine	Elimin-ations	Total
Public support and revenue:						
Public support:						
Contributions, net	$ 1,014,261	$ 87,404	$ 28,492	$ 3,570	$ –	$ 1,133,727
Special events, net	1,951,633	29,142	(327)	(5,129)	–	1,975,319
Annual campaigns, net	242,613	1,555	4,404	454	–	249,026
Bequests	4,160	–	–	–	–	4,160
Total public support	3,212,667	118,101	32,569	(1,105)	–	3,362,232
Revenue:						
Fees and tuition	49,164,160	5,951,665	6,796,612	65,805	(63,622)	61,914,620
Grants	27,738,493	3,175,912	571,852	143,893	–	31,630,150
Gain on extinguishment of debt	5,531,044	3,595,084	51,164	72,708	–	9,250,000
Dividend and interest income	814,161	32,880	–	116	–	847,157
Rental income	31,762	–	–	–	–	31,762
Intercompany revenue	1,860,214	–	–	–	(1,860,214)	–
Other	391,445	390	2,817	–	–	394,652
Total revenue	85,531,279	12,755,931	7,422,445	282,522	(1,923,836)	104,068,341
Total public support and revenue	88,743,946	12,874,032	7,455,014	281,417	(1,923,836)	107,430,573
Operating expenses:						
Program services:						
Public health education	26,267	–	–	–	–	26,267
Professional education	160,997	–	–	–	–	160,997
Direct services	67,751,508	10,563,928	6,752,825	264,512	(85,132)	85,247,641
Total program services	67,938,772	10,563,928	6,752,825	264,512	(85,132)	85,434,905

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	New Hampshire*	Farnum Center	Vermont	Maine	Elimin-ations	Total
Supporting services:						
Management and general	$ 9,484,776	$ 1,105,551	$ 710,875	$ 30,713	$(1,838,704)	$ 9,493,211
Fundraising	2,053,912	24,250	51,860	24,577	–	2,154,599
Total supporting services	11,538,688	1,129,801	762,735	55,290	(1,838,704)	11,647,810
Total functional expenses	79,477,460	11,693,727	7,515,560	319,802	(1,923,836)	97,082,715
Support of National programs	130,276	–	–	–	–	130,276
Total operating expenses	79,607,736	11,693,729	7,515,560	319,802	(1,923,836)	97,212,991
Increase (decrease) in net assets from operations	9,136,210	1,180,303	(60,546)	(38,385)	–	10,217,582
Other non-operating expenses, gains and losses:						
Change in fair value of interest rate swap	1,243,067	–	–	–	–	1,243,067
Net unrealized and realized losses on investments, net	(3,081,646)	(163,551)	–	(1,035)	–	(3,246,232)
Increase in fair value of beneficial interest in trust held by others	11,278	–	–	–	–	11,278
Loss on sales, disposal and impairment of fixed assets	(55,771)	(1,881,569)	(2,604)	(1,151)	–	(1,941,095)
	(1,883,072)	(2,045,120)	(2,604)	(2,186)	–	(3,932,982)
Total increase (decrease) in net assets before effects of dissolution of affiliate	7,253,138	(864,817)	(63,150)	(40,571)	–	6,284,600
Dissolution of an affiliate	(3,934,851)	–	(2,861)	3,937,712	–	–
Total increase (decrease) in net assets	3,318,287	(864,817)	(66,011)	3,897,141	–	6,284,600
Net assets (deficit) at beginning of year	26,302,965	13,251,874	1,487,283	(3,897,141)	–	37,144,981
Net assets at end of year	$29,621,252	$12,387,057	$1,421,272	$ –	$ –	$43,429,581

* Includes Champlin Place, Inc.

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2021

	New Hampshire	Farnum Center	Vermont	Maine	Eliminations	Total
Public support and revenue:						
Public support:						
Contributions, net	$ 876,642	$ 55,736	$ 47,117	$ 81,165	$ –	$ 1,060,660
Special events, net	1,216,723	40,522	91,639	31,092	–	1,379,976
Annual campaigns, net	436,622	6,079	12,125	1,463	–	456,289
Bequests	4,091	–	–	–	–	4,091
Total public support	2,534,078	102,337	150,881	113,720	–	2,901,016
Revenue:						
Fees and tuition	43,397,874	9,104,776	7,150,066	438,916	(70,871)	60,020,761
Grants	28,138,237	3,877,583	622,212	458,342	–	33,096,374
Dividend and interest income	607,365	26,794	1	240	–	634,400
Rental income	29,775	–	–	–	–	29,775
Intercompany revenue	2,171,005	–	–	–	(2,171,005)	–
Other	538,083	–	11,412	51	–	549,546
Total revenue	74,882,339	13,009,153	7,783,691	897,549	(2,241,876)	94,330,856
Total public support and revenue	77,416,417	13,111,490	7,934,572	1,011,269	(2,241,876)	97,231,872
Operating expenses:						
Program services:						
Public health education	40,035	–	1,212	1,211	–	42,458
Professional education	3,192	–	–	–	–	3,192
Direct services	62,168,239	12,591,072	7,058,225	861,379	(82,939)	82,595,976
Total program services	62,211,466	12,591,072	7,059,437	862,590	(82,939)	82,641,626

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	New Hampshire	Farnum Center	Vermont	Maine	Elimin-ations	Total
Supporting services:						
Management and general	$ 9,414,586	$ 1,330,879	$ 755,146	$ 85,846	$(2,158,937)	$ 9,427,520
Fundraising	1,084,072	18,207	73,153	74,124	–	1,249,556
Total supporting services	10,498,658	1,349,086	828,299	159,970	(2,158,937)	10,677,076
Total functional expenses	72,710,124	13,940,158	7,887,736	1,022,560	(2,241,876)	93,318,702
Support of National programs	105,185	–	–	–	–	105,185
Total operating expenses	72,815,309	13,940,158	7,887,736	1,022,560	(2,241,876)	93,423,887
Increase (decrease) in net assets from operations	4,601,108	(828,668)	46,836	(11,291)	–	3,807,985
Other non-operating expenses, gains and losses:						
Change in fair value of interest rate swap	658,823	–	–	–	–	658,823
Net unrealized and realized gains on investments, net	1,919,950	110,636	–	1,964	–	2,032,550
Decrease in fair value of beneficial interest in trust held by others	(696)	–	–	–	–	(696)
Loss on sales and disposals of fixed assets	(35,216)	(5,742)	–	–	–	(40,958)
Contribution of net assets from acquisition	702,572	–	–	–	–	702,572
	3,245,433	104,894	–	1,964	–	3,352,291
Total increase (decrease) in net assets	7,846,541	(723,774)	46,836	(9,327)	–	7,160,276
Net assets (deficit) at beginning of year	18,456,424	13,975,648	1,440,447	(3,887,814)	–	29,984,705
Net assets (deficit) at end of year	$26,302,965	$13,251,874	$1,487,283	$(3,897,141)	$ –	$37,144,981

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2022

	New Hampshire*	Farnum Center	Vermont	Maine	Elimin-ations	Total
Salaries and related expenses	$59,016,148	$ 7,909,493	$6,054,385	$ 164,839	$ –	$73,144,865
Professional fees	9,956,300	1,828,032	772,153	47,970	(1,838,704)	10,765,751
Supplies	1,402,773	435,168	29,343	507	–	1,867,791
Telephone	555,548	95,972	74,650	6,333	–	732,503
Postage and shipping	44,949	1,615	14,919	–	–	61,483
Occupancy	2,055,257	522,398	293,049	14,515	–	2,885,219
Outside printing, artwork and media	47,301	–	399	–	–	47,700
Travel	1,419,777	35,458	143,244	2,657	(46,054)	1,555,082
Conventions and meetings	116,866	44,568	3,625	15	–	165,074
Specific assistance to individuals	1,681,563	12,718	50,891	80,759	(39,078)	1,786,853
Dues and subscriptions	31,475	(2,275)	135	–	–	29,335
Minor equipment purchases and equipment rentals	228,853	18,230	3,334	1,255	–	251,672
Ads, fees and miscellaneous	885,403	78,016	41,875	104	–	1,005,398
Interest	562,621	217,532	–	–	–	780,153
Depreciation and amortization	1,472,626	496,804	33,558	848	–	2,003,836
	$79,477,460	$11,693,729	$7,515,560	$ 319,802	$(1,923,836)	$97,082,715

* Includes Champlin Place, Inc.

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EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2021

	New Hampshire	Farnum Center	Vermont	Maine	Elimin-ations	Total
Salaries and related expenses	$54,463,022	$ 9,581,703	$6,411,920	$ 646,210	$ –	$71,102,855
Professional fees	9,182,159	2,141,444	829,028	143,557	(2,171,005)	10,125,183
Supplies	1,476,716	650,916	29,933	3,295	–	2,160,860
Telephone	513,556	96,374	77,986	11,901	–	699,817
Postage and shipping	44,122	1,252	6,284	1,026	–	52,684
Occupancy	1,865,409	591,596	303,110	37,907	–	2,798,022
Outside printing, artwork and media	15,847	–	3,648	1,504	–	20,999
Travel	1,086,342	53,597	136,785	18,620	(44,559)	1,250,785
Conventions and meetings	57,117	17,992	2,288	404	–	77,801
Specific assistance to individuals	1,217,642	11,114	23,172	153,947	(26,312)	1,379,563
Dues and subscriptions	29,689	12,859	28	550	–	43,126
Minor equipment purchases and equipment rentals	283,256	30,576	2,110	866	–	316,808
Ads, fees and miscellaneous	344,507	21,702	21,555	542	–	388,306
Interest	685,065	223,934	–	–	–	908,999
Depreciation and amortization	1,445,675	505,099	39,889	2,231	–	1,992,894
	$72,710,124	$13,940,158	$7,887,736	$1,022,560	$(2,241,876)	$93,318,702

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easterseals

NH, VT & Farnum

2023 Board of Directors

Chairman
Andrew MacWilliam

Past Chairman
Matthew Boucher

Vice Chairman
Thomas Sullivan

Chairman Elect & Treasurer
Bryan Bouchard

Assistant Treasurer
Paul Voegelin

Secretary
Mary Flowers

General Counsel & Assistant Secretary
Bradford Cook (non-voting)

Trevor Arp

Gregory Baxter, MD

Rick Courtemanche

Eddie Edwards

Charles Goodwin

Elizabeth Hitchcock

William Lambrukos

Lucy Lange

Tracey Pelton

Richard Rawlings

Linda Roth

Nathan Saller

Sanjeev Srinivasan

Tim Wade

Rob Wieczorek

Last Updated: February 10, 2023

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MAUREEN ANN BEAUREGARD
President & CEO
Easterseals New Hampshire, Inc.

[redacted]

EDUCATION:

	B.S.	University of New Hampshire
	M.A.	University of New Hampshire

PROFESSIONAL EXPERIENCE:

2019 – Present
Easterseals New Hampshire, Inc., Manchester, NH
https://www.eastersealsnh.org/
President/CEO

1991 – 2019
Families in Transition – New Horizons, Manchester, NH
https://www.fitnh.org/
President (2018-2019)
President and Founder (1991-2017)

1987 – 1991
State of New Hampshire, Division for Children and Youth Services, Portsmouth, NH
https://www.dhhs.nh.gov/dcyf/
Child Protective Service Worker II

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Maureen Ann Beauregard

Professional Expertise

Visionary/Tenacious
Strategic Planning
Community Relationships
Organizational Capacity Building
Strong Financial Acumen
Entrepreneur/Builder
Experienced Communicator
Team Building & Leadership

Professional Experience

November 1991–2019 Families in Transition

January 2018–2019
President, Families in Transition – New Horizons — Manchester NH

Key Accomplishments

- Merged Families in Transition with the State's largest shelter and food pantry.
- Successfully led board strategy for combined organization.
- Developed and led public awareness and acceptance of combined organization.
- Merger resulted in being the State's largest organization in the provision of shelter, housing, food and services for homeless families and individuals.

December 2017 – June 2018
Receiver of Serenity Place — Manchester, NH

Key Accomplishments

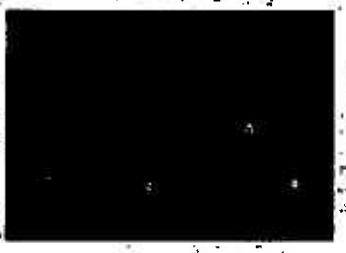
- Successfully navigated complex negotiations with the dissolution and replacement of critical substance use disorder program with the NH Charitable Trust office.
- Brought together key political leaders, businesses and NH's not-for-profit sector.

November 1991 – December 2017
President & Founder — Manchester, NH

Key Accomplishments:

- Began as a program providing housing and services to 5 women and their children.
- Currently, providing housing to 1,328 families and individuals and 138,000 meals annually.
- Developed housing and services programs in four geographic regions: Manchester, Concord, and Dover & Wolfeboro.
- Developed $38M in Assets and a $14M Annual Budget. Facilities developed with alternative financing structures that include varied layering structures resulting in affordability for the organization and those it serves.

Contact



Community Service

- NH Charitable Foundation –Member, Board of Directors, Current
- NH Interagency Council to End Homelessness – Past Chairperson, Board of Directors, 2015
- Leadership New Hampshire, 2010
- Housing Action New Hampshire – Past Council Member, 2009
- Greater Manchester Chamber of Commerce – Past Member, Board of Directors, 2009

Awards and Honors

- Greater Manchester Chamber of Commerce's Citizen of the Year, 2018
- Southern New Hampshire University, Loeffler Award, 2018
- University of New Hampshire, Granite State Award, 2018
- Business NH Magazine's Nonprofit of the Year, 2013

- Personally Authored and awarded +$20M in HUD funding from 1995 – 2008.
- Developed 272 housing units and 199 shelter beds.
- Specialty Programs developed:
  1. Willows Substance Use Treatment Center – Outpatient and Intensive Outpatient services. Use of 3rd party insurance and state billing. Negotiations with State of NH.
  2. Two Transitional Living Programs; one for men and one for women. Use of 3rd party insurance and state billing. Negotiations with the State of NH.
  3. Recovery Housing - Safe housing for Moms with Children who are recovering from substance use disorder. Negotiated with State of NH.
  4. Open Doors – In-home substance use disorder services for parent(s) and therapeutic services for children.
  5. Connections to Recovery – 4 Geographic area outreach to homeless with substance use disorder. SAMSHA $1.5M.

- Acquired Organizations Include:
  1. Manchester Emergency Housing, 2012. Developed and expanded new family shelter that also includes a Resource Center in 2015.
  2. New Hampshire Coalition to End Homelessness, 2014. Elevated organization as a leader in advocacy, research and training on behalf of homeless families and individuals.

- Organization developed to assist Families in Transition – New Horizons with double bottom line of assisting with financial sustainability and deeper mission impact include:
  1. Housing Benefits, 2009. A not for profit organization and federally designated Community Housing Development Organization that is prioritized in receiving 10% of federal funds for housing related activities. Acts as the property management company and housing development arm of Families in Transition – New Horizons. Both the property management and developer fees assist with the organization's sustainability.

  2. OutFITters Thrift Store, 2003. An LLC entrepreneurial business venture that provides profits and management fees to provide unrestricted resources for Families in Transition's mission. Assists in the sustainability of the organization and is the entry point for in-kind donors who become volunteers and eventually provide financial support the organization through financial donations.

  3. Wilson Street Condo Association, 2018. Development of housing and commercial real estate, $3.9M. A project that houses a collaborative effort amongst four not-for profit organizations with a focus on a substance use disorder. Provides property management and developer fees to assist

- New Hampshire Business Review's, Outstanding Women in Business, 2011
- Key to The City of Manchester by Mayor Robert Baines, 2005
- National Association of Social Workers, Citizen of the Year, 2005
- NH Business Review's Business Excellence Award, 2004
- Walter J. Dunfey Award for Excellence in Management, Organizational Award, 2004
- NH Commission on the Status of Women – Women's Recognition Award, 2003
- New Hampshire Housing Finance Authority, Best Practices in Housing Development, 2003

in organization's sustainability.

4. Antoinette Hill Condo Association, 2019. Purchase of housing units, $1.6M. Provides property management and developer fees to assist in organization's sustainability.

5. Hope House, 2018. With a majority of gifts from two individuals, developed and implemented first shelter for families in the lakes region. The facility includes a commercial rental component of cell antennae and business rental income utilized to assist with the organizations sustainability.

November 1987 – March 1991
Child Protective Service Worker II Portsmouth, NH
State of New Hampshire, Division for Children and Youth Services

Professional Expertise

Bachelor of Science University of New Hampshire, 1987

Masters of Arts Community Development Policy and Practice, University of New Hampshire, 2021

References:

Available Upon Request

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Tina M. Sharby, PHR
Easter Seals New Hampshire, Inc.
555 Auburn Street
Manchester, NH 03103

Human Resources Professional with multi-state experience working as a strategic partner in all aspects of Human Resources Management.

Areas of expertise include:

Strong analytical and organizational skills
Ability to manage multiple tasks simultaneously
Employment Law and Regulation Compliance
Strategic management, mergers and acquisitions
Problem solving and complaint resolution
Policy development and implementation
Compensation and benefits administration

PROFESSIONAL EXPERIENCE

Chief Human Resources Officer 2012-Present

Senior Vice President Human Resources
Easter Seals, NH, VT, NY, ME, RI, Harbor Schools & Farnum Center
1998- 2012

Reporting directly to the President with total human resources and administration. Responsible for employee relations, recruitment and retention, compensation, benefits, risk management, health and safety, staff development for over 2100 employees in a six state not-for- profit organization. Developed and implemented human resources policies to meet all organizational, state and federal requirements. Research and implemented an organizational wide benefits plan that is supportive of on-boarding and retention needs.

Developed and implemented a due diligence research and analysis system for assessing merger and acquisition opportunities. Partnered with senior staff team in preparation of strategic planning initiatives.

Member of the organizations Compliance Committee, Wellness Committee and Risk Management Committee. Attended various board meetings as part of the senior management team, and sit on the investment committee of the Board of Directors for Easter Seals NH, Inc.

Human Resources Director
Moore Center Services, Inc., Manchester, NH
1986-1998

Held progressively responsible positions in this not-for-profit organization of 450 employees. Responsible for the development and administration of all Human Resources

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activities. Implemented key regulatory compliance programs and developed innovative employee relations initiatives in a rapidly changing business environment. Lead the expansion of the Human Resources department from basic benefit administration to becoming a key advisor to the senior management.

Key responsibilities included benefit design, implementation and administration; workers compensation administration; wage and salary administration, new employee orientation and training; policy development and communication; retirement plan administration; budgetary development; and recruitment.

EDUCATION

Bachelor of Science Degree, Keene State College, 1986
Minor in Human Resources and Safety Management
MS Organizational Leadership, Southern NH University (in process)

ORGANIZATIONS

Manchester Area Human Resource Association
Diversity Chair 2010
Society for Human Resource Management
BIA Human Resources
Health Care & Workforce Development Committee 2009, 2010

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Claire H. Gagnon, CPA

[redacted]

Experience

Easterseals New Hampshire
Manchester, NH
Senior Vice President/Controller **June 2007 – Current**

- Supervise Senior level Accounting and Payroll staff and departments.
- Manage all accounting functions while ensuring the practice of net asset accounting in a multi-corporate multi-state growing environment.
- Serve as a member of the Senior Management team and participate in strategic planning for the organization.
- Serve as the management liaison to the board and audit committees, assisting the CFO as needed; effectively communicate and present critical financial matters at select board of trustees and committee meetings.
- Establish systems to ensure compliance with the requirements of: GAAP, Circular A-133, Federal and State agencies.
- Oversee preparation of all internal financial reporting to ensure accuracy, timeliness, and relevance.
- Oversee budget planning process, projections and variance analysis.
- Ensure the preparation of all required external reports for all entities ie; IRS form 990's.
- Oversee grants reporting functions.
- Oversee internal controls to include checks and balances, system testing, and procedure documentation and compliance with GAAP and other applicable standards.
- Oversee cash management system to include daily short-term investing and borrowing and cash flow forecasts.
- Perform financial analysis to include assessments for new projects and program initiatives.
- Explore and implement best practices and bench marking tools for related business functions.

ShootingStar Broadcasting of NE, LLC
Derry, NH
Director of Finance **September 2005 – February 2007**

- Manage monthly financial statements and General Ledger Closing process. Includes reporting to outside sources; i.e., lenders and investors.
- Manage accounting staff and all aspects of accounting and business office.
- Prepare and/or review cash activity reports used in cash management on a weekly basis.
- Prepare departmental budgets and forecasts. Revise forecasts quarterly to monitor station's financial position.
- Manage Human Resource function for up to 60 employees, including managing union contractual obligations.
- Supervise credit and collection procedures for accounts receivable.
- Manage insurance and other vendor-related issues. Successfully replaced both employee benefits provider as well as 401(k) administrators.
- Manage FCC compliance requirements.
- Manage barter activity and activity reporting.

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Daniel Webster Council, Boy Scouts of America, Inc.
Manchester, NH
Controller **1997 – September 2005**

- Produce all monthly financial reports and monitor Council's financial position.
- Plan, develop and monitor the annual budget.
- Prepare all financial schedules for annual audit and assist with necessary tax filings.
- Participate and advise on the Investment Committee of the Council as well as prepare reports on a quarterly basis summarizing the activity in the $13M endowment.
- Member of Management Team which is responsible for the administration of policies and procedures of the corporation.
- Prepare all payroll returns and year-end reports.
- Manage accounting staff and oversee accounts payables and receivables.
- Administer benefit programs including but not limited to 403(b) and insurance programs for over 40 employees.
- Serve Council in other capacities on various committees with business leaders in the community.

Lynne M. Hudson, PC
Andover, MA
Manager **1994 – 1997**

- Supervise Audit, Reviews and Compilations.
- Prepare and review corporate, personal, fiduciary and payroll tax returns.
- Perform year-end inventory audits on Manufacturing companies.
- Serve as liaison for audits between IRS and Business, as well as personal clients.
- Perform year-end tax projections, tax planning and Management Advisory Services.
- Hire, train, Staff Development and Performance reviews.

Creelman & Smith
Boston, MA
Senior Accountant **1992 – 1994**

- Preparation of Corporate, Personal and Non-Profit tax returns.

Smith Batchelder & Rugg
Manchester, NH
Senior Accountant **1988 - 1992**

- Preparation of Corporate, Personal and Non-Profit tax returns.
- Staff auditor for various companies including financial, service and manufacturing industries.

Volunteer
Board Treasurer, New Hampshire Legal Assistance
Member 100 Women Who Care
Tax Preparer AARP **2014-2018**
Graduate Leadership Greater Manchester 2019

Education
Plymouth State College, B.S. Accounting, May 1987
CPA Certified 1991
Granite State College, Leadership Academy, September 2015

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LISABRITT SOLSKY, JD, CHIE

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Trusted public sector executive leader specializing in healthcare, equity and the intersectional holistic health needs of individuals and families. Expertise in program design, implementation, and oversight. Recognized for process improvement and operational effectiveness within financially constrained enterprises. Data-driven decision maker skilled in relationship building. Valued for building dynamic and loyal teams that achieve superior, collaborative results for constituencies. Best suited for mission driven organizations.

EXPERTISE

- Strong New Hampshire public sector relationships
- Organizational strategy
- Policy development
- Government regulation & compliance
- Managed Care Operations
- Deep Medicaid service, eligibility and finance knowledge
- Government affairs
- State budgeting

EXPERIENCE

JUNE 2020-PRESENT

VICE PRESIDENT OF STRATEGY AND CORPORATE DEVELOPMENT, GRANITE STATE INDEPENDENT LIVING

Reporting to the CEO and responsible for creating multi-faceted roadmap for non-profit modernity and sustainability at the state's only Center for Independent Living that provides comprehensive services to individuals who experience disability. Portfolio includes strategic business development, advocacy, fundraising, events, donor management and communications. ACCOMPLISHMENTS: Procured multiple grants in first several months of tenure totaling $100k; Oversaw acquisition of new business enterprise; Managed 2 website overhauls and redesigns; Supported other departments in collecting, analyzing and using data to drive decisions; Secured place in Business Development Learning Collaborative through NCIL; Wrote corporate COVID-19 policy; Assumed responsibility for corporate weekly newsletter making it a relevant, informative source of information and corporate communication.

MARCH 2015 – SEPTEMBER 2019

EXECUTIVE DIRECTOR, WELL SENSE HEALTH PLAN

Reporting to the CEO, this role is the most senior position on the ground, leading day-to-day operations of the state's largest and only not-for-profit Medicaid managed care organization. Maintained corporate relationships with government, regulators, thought leaders, legislators, community organizations, vendors and healthcare providers and systems. Set and implemented health plan strategy consistent with corporate financial and performance goals. Served on corporate executive team with chiefs. Led office of 65 employees across clinical, provider, operations, compliance and customer care domains.

ACCOMPLISHMENTS: Co-led successful drafting and submission of bid for second five-year, $400M contract; established strategic partnerships with Families In Transition/New Horizons; advised legislative commission that reauthorized Medicaid adult expansion; rated a Best

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Company to Work For by Business NH Magazine 2017 and 2018, and number one female led not-for-profit by Business NH Magazine 2016.

MARCH 2000 – FEBRUARY 2015

DEPUTY MEDICAID DIRECTOR, NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES

Served for seven years as **Deputy Medicaid Director** managing a portfolio that included managed care operations, data & analytics, health planning & research, State Plan & policy, government affairs, provider relations, member services and Children's Health Insurance Program (CHIP). Led team of 8-9 direct reports and supported Medicaid Director and Commissioner.

For eight years prior, served as **General Counsel and Administrator** in Division of Family Assistance, Estate Recovery, Office of Reimbursements and Administrative Rules Unit, providing policy support for programs of public assistance, managing an active probate and trust practice, and overseeing adoption of all departmental regulations.

ACCOMPLISHMENTS: successfully transformed the CHIP program to an MCHIP, saving the state millions of dollars while simultaneously expanding the breadth and depth of coverage for low-income children, launched the state's first mandatory Medicaid managed care program, oversaw publication of scholarly research on the health of New Hampshire's most vulnerable citizens.

1997 – 2000

STAFF ATTORNEY, MERRIMACK VALLEY LEGAL SERVICES

1996 – 1997

LEGAL ADVOCATE & VOLUNTEER COORDINATOR, DOVE, INC.

EDUCATION

JURIS DOCTOR, UNIVERSITY OF THE DISTRICT OF COLUMBIA, DAVID A. CLARKE SCHOOL OF LAW

One of the nation's only public interest law schools and an HBCU.

BACHELOR OF ARTS, UNIVERSITY OF MASSACHUSETTS, AMHERST

Major in English, minor in Women's Studies. Participated in National Student Exchange Program. Lived and worked in fully functioning co-operative dormitory; served on dorm house council for 3 semesters.

DISTINCTIONS

Member Massachusetts Bar Association (retired)
Member New Hampshire Bar Association (inactive)
Earned America's Health Insurance Plans Certified Health Insurance Executive credential (2016)
Business NH Magazine Top Woman-Led Business recognition (2016)
Business NH Magazine Best Company to Work For (2017 & 2018)
Business and Industry Association "Above and Beyond Award" recipient (2011)
Manchester Union Leader 40 Under Forty honoree (2010)
Leadership New Hampshire (2008)

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CIVIC ENGAGEMENT

Member New Hampshire Governor's Interagency Council on Homelessness (2018-2021)
Board of Directors, New Hampshire Public Health Association (2020 to present)
NH COVID-19 Equity Task Force (2020-present) led "Justice Involved" Workgroup promoting needs/interests of incarcerated people vis-à-vis COVID-19
Board of Directors, NH Women's Foundation F/K/A Women's Initiative (2010 – 2015)
Leadership NH Selection Committee (2014 – 2018)
NH Bar Association Lawyer & Judge In Every School (2006, 2007)

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CATHY KUHN, PHD

[redacted]

[redacted]

STRATEGIST | COMMUNITY RELATIONS | NONPROFIT MANAGEMENT

Agile, innovative leader with a proven record of accomplishments, creating long-standing trust and respect from executives, staff, key stakeholders, and media. Results-oriented professional with a natural ability to motivate others to achieve desired outcomes. Knowledgeable and articulate advocate with a proven track record of results

Signature Achievements & Competencies

- Doubled budget of the Metropolitan Housing Coalition in one year with private foundation grants and contracts.
- Managed over $4 million in local, federal and state funding sources at Families in Transition. Secured over $400,000 in private foundation grants in 2019, over $500,000 in private foundation grants in 2018, as well as a new federal grant for $1.5 million over five years.
- Provided strategic direction for all agency activities including Emergency Shelter and Housing Services, Research and Evaluation, Marketing and Communications, Resource Development, Grants Management, Property Management and Housing Development.
- Served as subject matter expert on the issue of homelessness across the state of New Hampshire. Currently serve as subject matter expert for TV, radio and print media on a range of issues related to safe and affordable housing. in Louisville, KY.
- Develop and foster strong relationships with city, state, federal and corporate partners.
- Served as the Chairperson of the NH Governor's Interagency Council of Homelessness, appointed by Governor Hassan and Governor Sununu.

PROFESSIONAL HIGHLIGHTS

EXECUTIVE DIRECTOR

Metropolitan Housing Coalition Louisville, KY | October 2020 - Present

- Responsible for all aspects of agency operations including board development and engagement, financial management and forecasting; fundraising; strategic planning; communications and marketing; outcomes and evaluation.
- Leader in advocacy regarding all aspects of affordable housing including fair housing; vacant and abandoned properties; land development code reform; utility insecurity.
- Led successful application for national affordable housing learning collaborative. Louisville was 1 in 8 cities selected for participation in the Housing Solutions Collaborative in partnership with over 10 local organizations.
- Received $120,000 research grant to investigate interventions to reduce the high rate of evictions in Louisville.
- Serve as local expert on issues related to affordable housing, participating on dozens of local housing committees and panels, as well as key spokesperson for TV, print, and radio media.

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PROFESSIONAL HIGHLIGHTS - CONTINUED

HOUSING DEVELOPMENT CONSULTANT

Easter Seals NH, VT and ME | January-July 2021

- Provide consultation to Easter Seals NH on acquisition of new permanent supportive housing projects for people experiencing homeless in New Hampshire.
- Provide assistance to Easter Seals NH on the development of new affordable housing in Northern New England.
- Provide consultation to Easter Seals NH on Property Management processes and funding compliance.

PROFESSIONAL HIGHLIGHTS - CONTINUED

CHIEF STRATEGY OFFICER/INTERIM TEAM EXECUTIVE DIRECTOR

Families in Transition Manchester, NH | Oct 2019-June 2020

VP, Research and Training (2009-2019) Director, Housing Development (2007-2008)

- Appointed Interim Team Leader after departure of agency founder in October 2019. Assigned supervisory responsibilities for staff and departments formerly supervised by the former President including Property Maintenance and Housing Development, Resource Development, and Marketing and Communications.
- Led the agency through the COVID-19 pandemic, successfully and immediately standing up the city's only decompression and quarantine site for people experiencing homelessness. Ensured a safe working environment for all staff and a safe living environment for over 500+ people per night.
- Core member of senior management team providing strategic direction and operational management for organization with $13M budget and 200+ staff, operating programs in four cities and towns in New Hampshire.
- Provided strategic direction for Emergency Shelter and Housing Intake, Research and Evaluation, Marketing and Communications, Resource Development, Grants Management, Property Management and Housing Development.
- Acted as agency spokesperson.
- Led fundraising, construction and programmatic development of new emergency shelters and permanent supportive housing programs across New Hampshire.
- Acted as the direct supervision to 11 staff at all levels ranging from senior management, mid-management, frontline, administration and 1 VISTA (Volunteer in Service to America).
- Provided strategic guidance in the merger of the organization with another large nonprofit and provided oversight for the rebranding process.
- Successfully started Housing Benefits, an independent Community Housing Development Organization (CHDO) and ensured compliance with 501c3 and CHDO requirements.
- Managed the maintenance and administration of existing and new housing projects.
- Led agency evaluation efforts on existing programs and services to ensure fidelity with evidence-based models.
- Led high quality training and educational forums for both staff and citizens on existing research regarding homelessness and the provision of evidence based practices.

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PROFESSIONAL HIGHLIGHTS - CONTINUED

DIRECTOR
New Hampshire Coalition to End Homelessness | 2012-2020

- Established, developed and managed agency Board of Directors.
- Led statewide advocacy activities in the response to COVID-19 highlighting the need for shelter decompression, isolation and quarantine locations, testing, and PPEs for staff and people experiencing homelessness in NH.

- Served as subject matter expert on the issue of homelessness across the state.
- Developed and authored annual report on the State of Homelessness in New Hampshire.
- Management of all programmatic and financial affairs of the agency including strategic planning and implementation of new programming.
- Created and implemented the Granite Leaders Program, a six month leadership training program for people with histories of homelessness interested in leadership opportunities in their communities.
- Provided trainings on trauma informed services and other best practices in service provision for people experiencing homelessness.
- Researched and authored Community Analyses of Housing and Homelessness, Wakefield, NH. 2018.
- Developed and implemented marketing strategies and public awareness activities.
- Identified and led statewide collaborations and innovations in homeless services, including the establishment of the NH Homeless Advocate Leader Collaborative.
- Served as the Chairperson of the NH Governor's Interagency Council of Homelessness, appointed under Governor Hassan and Governor Sununu.
- Led state and local advocacy efforts including public testimony at legislative hearings.
- Founded Research Program Facilitating Research on Homelessness with faculty and students in institutions of higher learning across NH.

PROFESSIONAL HIGHLIGHTS - CONTINUED

ADJUNCT PROFESSOR
St Anselm College, Southern New Hampshire University, New Hampshire Technical Institute
Manchester and Concord, NH | 2006 – Present

- Courses taught include: Social and Professional Issues in Human Services; Introduction to Sociology; Poverty and Social Welfare Policy; Sociology of Gender; Social Stratification; Race and Ethnicity; Family and Society.
- Consistently receive high evaluations from students of all backgrounds and abilities.

Additional Achievements, Education & Board Service, Continued Page 3

PROFESSIONAL HIGHLIGHTS - CONTINUED

UNITED STATES PEACE CORPS VOLUNTEER
PANAMA | 1997-1999

- Environmental Education Instructor, Grades K-5.

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EDUCATION & PROFESSIONAL DEVELOPMENT

Ph.D. Sociology/Urban Studies, July 2006
Michigan State University

Master of Science, Resource Development/Urban Studies, May 2001
Michigan State University

Bachelor of Science, ***cum laude*****, Environmental Studies, May 1995**
Rollins College, Winter Park, FL

BOARD LEADERSHIP & PROFESSIONAL ACHIEVEMENTS

Co-Author of Chapter in Forthcoming Book.. Oxford University Press comprehensive, interdisciplinary volume on hope. "Hope and Homelessness." with Therese Seibert, PhD | May 2021-Present.

Awardee, 2020 Home Matters in NH Award for Affordable Housing and Ending Homelessness Advocacy in NH. | December 16, 2020.

Chair, NH Governor's Interagency Council on Homelessness | 2016 – August 2020.

Vice Chair, Manchester Continuum of Care | 2017-August 2020.

Governing Council Member, Housing Action New Hampshire | 2016– August 2020.

Member, Housing and Community Development Planning Committee | 2018-August 2020.
New Hampshire Housing and Finance Authority

Board Member, Concord Coalition to End Homelessness | 2014-2016

Graduate, Leadership New Hampshire | Class of 2019

Awardee, NH Union Leader 40 Under Forty | Class of 2012
Recognizing young leaders making a difference in the state.

Interviewee, Movers & Shakers iHeartRADIO Show | June 2020
A series of interviews of leaders from all over the country

Guest on NHPR's The Exchange Radio Show | 2013, 2014, 2015, 2016 and 2019.

Guest on KY Radio Alliance Show | 2021

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BOARD LEADERSHIP & PROFESSIONAL ACHIEVEMENTS, CONTINUED

Guest on Louisville Public Meida's *In Conversation* Radio Show | September 2021

Subject Matter Expert
Appearance in TV and print media sources including
WMUR, NH1, Union Leader, Seacoast Online, HIPPO, Manchester Ink Link,
NH Business Review, Laconia Daily Sun, Christian Science Monitor, AP, Courier Journal, Louisville Public Media, Spectrum News, etc.de

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Peter C. Hastings

C-LEVEL INFORMATION TECHNOLOGY EXECUTIVE

With 30 years of IT Experience and Track record of Success Delivering Results-Driven Technology Solutions

Career Profile

Results-driven IT Executive with expertise envisioning and leading technology-based, multi-million-dollar budget initiatives, grounded solidly on business and economic value. Proven track record management career, marked by demonstrated ability to build performance-driven teams and achieve cross-functional business objectives. A valued member of senior executive teams, contributing a seasoned road-based perspective to create practical IT strategies and implementing plans designed for maximum return at the lowest cost.

Core areas of expertise include:

➢ IT Strategy and Execution	➢ Global ERP Implementations	➢ Organization Design & Restructuring
➢ Time and Resource Optimization	➢ Process Improvement	➢ Team Building & Leadership
➢ Enterprise IT Systems	➢ Information Architecture	➢ New Product & Technology Launch
➢ Project and Program Management	➢ Corporate Mission Fulfillment	➢ Multi-Million Dollar Budget Management
➢ PMO Management	➢ Cyber Security leadership	➢ Vendor & Contract Negotiations
➢ Matrix Management	➢ Global Management	➢ Innovation leadership
➢ Merger & Acquisitions	➢ Disaster Recovery	➢ Homeland Security
➢ Private Sector	➢ Change Management	➢ Public Policy
➢ Higher Education Sector	➢ Non – Profit Sector	➢ State Government Sector

Selected value-offered Highlights

- **Making Cyber Security a critical priority;** Demonstrating that Cybersecurity needs to be a top priority of every organization through examples. Then creating policy and awareness training to ensure the security of all environments by each.

- **Driving force to standardized Software configuration Management Enterprise-Wide;** drove innovation in the State of New Hampshire by standardizing software development processes across the enterprise, utilizing a centralized software configuration management tool. Oversaw an enterprise migration from individual servers to a virtual enterprise environment containing over 300 servers saving both money and staff hours.

- **Led team to standardize a hybrid ERP implementation process for global deployment;** produced an Oracle ERP implementation methodology that utilized internal personnel instead of consultants saving the company over 20 million dollars in 6 years. This process streamlined the project schedule from 12 months to 21 weeks per manufacturing facility. This methodology was executed in 24 countries over 24 months, resulting in the conversion of 108 manufacturing facilities to a common ERP platform.

PROFESSIONAL EXPERIENCE

Easterseals - Manchester, NH **November 2021 – Present**

Chief Information Officer / Information Security Officer

Leading information technology functions of the organization, serving as an integral partner and member of the Senior Management team. Guiding Information Technology strategy to support and strengthen Easter Seals. Implementing the current information security initiatives throughout the agency while planning for changes in a defensive and offensive posture to meet future threats.

Merrimack College – No. Andover MA **July 2015 – November 2021**

Associate Vice President/CIO

Part of the Senior Leadership Team to provide vision, leadership, strategic planning, increase customer service, bringing credibility to IT, drive critical change in technology to meet the mission and strategic plan of Merrimack College. To ensure that the college's technology infrastructure is being maintained, protected and provides the functional tools for the college's mission of higher education. To provide fiscal leadership in developing an IT budget based on the approved plan and responsible infrastructure goals in supporting the higher education needs of the college. Support institution initiatives such as Mobile Merrimack that supports thousands of iPads for teaching in the classrooms.

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STATE OF NEW HAMPSHIRE - Concord, New Hampshire — **March 2007 to August 2014**
Commissioner/CIO Department of Information Technology — **June 5, 2013, to August 2014**
Acting Commissioner/CIO Department of Information Technology — **October 17, 2012, to June 5, 2013**
Interim Commissioner/CIO Department of Information Technology — **April 2010 to February 2011**

Reported to the Governor of the State of New Hampshire - managed the Department of Information Technology (DoIT), an agency which has a staff of over 350 and an annual budget that exceeds 60 million dollars. DoIT is responsible for all IT support for the State's 65 agencies and over 10,000 full-time employees, including cybersecurity, desktops, servers, applications, networks and providing services to the over 1.3M citizens of the State.

Director of Agency Software Division — **March 2008 – June 2013**
Reported to the CIO of the State of New Hampshire - managed the Agency Software Division (ASD) in 20 of the State's largest agencies overseeing the efforts of over 160 staff. Engaged Agency Commissioners and senior management in the development of tactical and strategic plans, reporting, budgets, problem resolutions, and promoted DoIT best practices, policies, standards and procedures.

Agency IT Leader (Department of Safety) — **March 2007 – March 2008**
Reported to the Director of the Agency Software Division - managed the IT organization responsible for the software development, production and maintenance of all software applications for the State of New Hampshire's Department of Safety. The Department of Safety encompasses the State Police, Highway Patrol, Bureau of Emergency Management and Department of Motor Vehicle.

VECTRON INTERNATIONAL CORP - Hudson, NH — **July 2005 – February 2007**
Director of Global IT
Reported to the CFO - responsibilities encompassed managing the $10 million IT budget, 4 direct and 13 indirect reports providing global support for continuous operations for ERP, LAN/WAN, infrastructure, telecommunications, and end-user computing environment. □

SANMINA-SCI Corp - Salem, NH — **April 1996 – January 2005**
Sr. Director of Global EMS Services — **January 2003 – January 2005**
Managed a direct staff of 10 and was responsible for the planning, master scheduling and managing the migrating of 108 global manufacturing facilities to the Oracle 11i ERP System.

Sr. Director of Mergers & Acquisitions, Administration — **November 2001 – January 2003**
Managed a direct staff of 7 and was responsible for creating, developing and managing the M&A administration team while managing the IT $35M budget.

Sr. Director of Global Applications — **April 2000 – November 2001**
Managed a direct staff of 25 and worked closely with other Directors to understand their business requirements and issues to translate them into technical deliverables for the application group.

Director of Americas Field IT — **April 1996 – April 2000**
Managed a direct staff of 30 and was responsible for supporting 65 manufacturing facilities throughout North American and for supporting all aspects regarding telecommunications and business systems in the Eastern division of the company.

Education and Credentials

Merrimack College: Master's of Science in Management - MSM
Rivier University: Awarded a BA in Individualized Studies - Summa Cum Laude
Northern Essex Community College: Awarded an Associates in Electronic Technologies - Cum Laude

Military

United States Army, Honorable Discharge

Affiliations

Sigma Iota Epsilon (SIE)
National Organization of State CIOs' (NASCIO)
Multi-State Information Sharing & Analysis Center (MS-ISAC)
National Association of Insurance Commissioners (NAIC)
State of New Hampshire Town Clerks Association

Interests

Family
Chess
Outdoor Activities
Theater
Music
Building

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PAMELA HAWKES

DIRECTOR OF DONOR RELATIONS

CONTACT

[redacted]

PERSONAL EXPERIENCE

- Board of Directors, Girls Inc.
- LGM Steering Committee
- Leadership Greater Manchester, Class of 2021

PROFILE

For the last sixteen years I have been working with nonprofits in fundraising and development programs. For thirteen of those years I was with Families in Transition (FIT) working with their mission to break the cycle of homelessness in New Hampshire. Hired as the Volunteer & In Kind Coordinator, in just 3 years I was promoted to the Donor Relations Manager. By the end of my time with the organization, I was promoted to Chief Development Officer, a member of the Executive Leadership Team. At the close of 2021, I had taken a new position with the New Hampshire Community Loan Fund as their Director of Donor Relations. The main goal of this position was to create a Major Donor Program for their organization.

In any of the positions that I have been in over the years, my role began and still to this day focuses on relationships, from onboarding volunteers and building their relationships to major donors. From connecting with community members on potential mission impacts to creating a lifelong supporter, at the end of the day, my main goal has been to show people their value and how they can make a difference in the lives of others.

Below you will find the many roles I have had in my nonprofit career thus far. From day one, I have been a key employee that has played in many leadership roles around change management, culture, moral and mergers. I have overseen 30 people in a statewide program, partnering with 20+ nonprofits at a time. I have also led a team of 8 employees, my department being one with the most longevity, which is something I am extremely proud of.

In my role as the CDO/VP of Resource Development, I oversaw our fundraising efforts, annual events, volunteer management, and marketing/communications team for the agency. I have strong experience in board development, strategic planning, volunteer management, leadership, program development, change management, and public speaking. I started my leadership experience with an annual goal of $800,000 a year, and in 2020, raised over $3 million in private funds with the support of my instrumental team and our solid development plan, even after pivoting due to the impact of the pandemic.

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Pivoting, adapting, out of the box thinking, strategizing, forward thinking, are all things I have been doing long before the pandemic.

SKILLS

- Donor relations expert
- Board development
- Nonprofit leadership
- Strategic thinker

EDUCATION

Southern New Hampshire University

Masters of Science Marketing

Southern New Hampshire University

Bachelor's Degree Business Administration and Management

Southern New Hampshire University

Leadership of Nonprofit Organizations, Graduate Certificate

NHTI, Concord

Associates, Criminal Justice

EXPERIENCE AT NH Community Loan Fund

Director of Donor Relations

2021- Present

In November of 2021 I took the position of Director of Donor Relations. It was a position that the organization created for me. The NH Community Loan Fund did not have major gifts, corporate giving or volunteer focused programs. They knew how essential these three programs were to the growth of their development and fundraising goals.

Over the last seven months, I have established the outline and foundation to these programs. I also have hired a Philanthropy Officer to help elevate the relationship building with the existing donors, as well as identifying ways to gain new donors. We have created a portfolio concept for the fundraising team, as well as established a forecasting structure in the CRM, Salesforce, to have a better plan of action to execute how to exceed our annual goals.

EXPERIENCE AT FAMILIES IN TRANSITION

Chief Development Officer/VP of Resource Dev.

2019- 2021

In January of 2019 I took the position of Vice President, Resource Development. This opportunity came when Families in Transition and New Horizons merged. The goal given to me was to create one unified development team of eight full time staff members, along with a one fundraising development plan that would have the newly defined team to meet our goal of raising $1.75 million in private funding. This goal was an increase from the previous year's goal of $800,000. We hit our goal in year one, then set our 2020 fundraising goal to raise $1.85 million which we surpassed, hitting the $3 million. This was a huge accomplishment in the midst of a huge leadership change, our Founder and President leaving, and pivoting our fundraising efforts that were very much impacted by the pandemic. It took a team to pull off what we did and I am so proud of how hard they all worked, while navigating their own transitions in their personal lives.

In addition, the agency had also invested in a new CRM software, Salesforce, which I took the project management lead on. With consultants, we created a CRM that aligned with the agency needs, as well as the needs of the newly merged fundraising department. Project managing was something I had never really done before, but found it to be a great project! A lot of work, but well worth it to see the investment and return on the investments in year two of having the software. Prior to leaving the organization in 2021, I had been promoted to Chief Development Officer.

Director of Resource Development

2016-2019

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When promoted to the Director level I was tasked with creating new donor initiatives and worked closely with a Task Force that included members of our board of directors and other key stakeholders to see it through. During this time, my focus was really on systems, stewardship and cultivation efforts. Growing our volunteers into donors, and our donors into major investors. My goal was to show them the impact they had on those in their own community and know that they could be part of the solution. It was a lot of work over those three years, but well worth it as we have created relationships with our donors who have become lifelong supporters of the work we do.

Donor Relations Manager

2011-2016

When promoted to this new Management position, I had oversight of the FIT VISTA Program which had a reach across a variety of nonprofits across New Hampshire. When FIT first took over the program, we worked with 16 VISTA members and ten non profits. During this time, FIT was asked to take over a VISTA Program that was going to close. We saw too much value in the VISTA Program and quickly said yes to the merger. We doubled the number of members to 32, and also doubled the number of nonprofits we worked with across the state, no longer just in Manchester. My main focus was to build the moral backup of those that were displaced, but also bring the two groups together to be a unified group. It took a lot of work, we the group came together and became one of the most well respected VISTA Programs in New England.

Volunteer & In Kind Coordinator

2008-2011

Hired as the Coordinator of Volunteers & In Kind Donations, I created a structured system and process for both programs. The agency was just starting out with a volunteer program. Over the course of these three years, I worked on getting buyin from other departments to take on volunteers as resources. I also worked really hard on bringing new volunteers in and watching their relationship grow with nurture to become advocates, supporters and some staff. I also created a robust internship program for our clinical department, which is still running strong today. .

During this time we also acquired the Manchester VISTA Program from the City of Manchester. This gave me the oversight of 16 AmeriCorps VISTA Members supporting Manchester based nonprofits.

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Susan L. Silsby

SUMMARY OF QUALIFICATIONS

- Over 25 years of experience in the non- profit industry
- Successful track record in program operations across multiple states
- Strong leadership and managerial skills
- Solid fiscal management ability
- Exceptional customer service skills
- Professional, organized and highly motivated

EDUCATION

University System of New Hampshire Plymouth, New Hampshire
BA in Psychology

Varsity Swimming & Diving, Varsity Field Hockey, Delta Zeta National Sorority

PROFESSIONAL EXPERIENCE

1988- Present EASTER SEALS NEW HAMPSHIRE

Senior Vice President of Program Services

Plan, develop, implement and monitor program services for adults throughout New Hampshire.

Manage all aspects of operations related to the delivery services including program development, financial management and personnel management.

Analyze trends in referrals, service delivery and funding to develop and implement strategic plans that increase the market share, enhance financial viability and improve public relations.

Report on administrative, financial, and programmatic outcomes.

Initiate and maintain contact with local and state agency representatives, at all levels, to promote Easter Seals services and develop new program opportunities.

Establish and maintain effective and positive relationships with public and private agencies, referring agencies, parents, funders, and community representatives to ensure customer satisfaction and solicit increased referrals

Other positions held: Vice President of Community Based Services, Director of Vocational Services, Direct Support Professional

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EASTER SEALS NEW HAMPSHIRE, INC.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Maureen Beauregard	President & CEO	$340,000.00	0%	$0
Claire Gagnon	CFO	$200,000.00	0%	$0
Lisabritt Solsky Stevens	CGRCO	$175,100.00	0%	$0
Catherine Kuhn	COO	$175,100.00	0%	$0
Tina Sharby	CHRO	$195,05200	0%	$0
Peter Hastings	CIO	$190,550.00	0%	$0
Pamela Hawkes	CDO	$170,000.00	0%	$0
Susan Silsby	EVP	$190,550.00	0%	$0