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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 7, 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 Aspire Living & Learning, Inc. (VC #452185), Barre, VT, in the amount of $390,803 for the acquisition of one (1) single family home that will be used as housing for three (3) individuals who are eligible for one of New Hampshire's Home and Community Based 1915c Waivers, 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	$133,661
2025	102-500731	Contracts for Program Svc	93009021	$257,142
			Subtotal	***$390,803***

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 one 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.

The Grantee will purchase one (1) single family home, and convert the property into a home for three (3) individuals receiving services under Home and Community-Based

1915c Waiver that need intensive treatment services, and are at risk of requiring out of state placement to receive services, or are returning from out-of-state placement for intensive treatment services, or for individuals that require intensive treatment services due to the complexity and person-centered needs of the individual.

Approximately three (3) 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 Grantee's adherence to their plan to acquire and place the property into service as an Intensive Treatment Services home.
- Weekly reports while the property is undergoing conversion to an Intensive Treatment Services home, including materials purchased, permits received, and completed renovation activities.
- Quarterly reports for the property after it is placed in service, including a list of expenses to sustain the property, and individual progress notes for each individual residing at the property.

The Department selected the Contractor 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 33 of the 34 grant applications. The Scoring Sheet is attached.

Should the Governor and Council not authorize this request, three (3) 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: Greater Manchester area.

Source of Federal Funds: Assistance Listing Number #93.778 Section 9817 of the American Rescue Plan Act of 2021.

In the event that the Federal Funds become no longer available, 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 Prattelll	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 Prattelll	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 PratteIII	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-02

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 Aspire Living & Learning, Inc.		1.4. Grantee Address 2096 Airport Road Barre, VT 05641	
1.5 Grantee Phone # 802 229 9515	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 $390,803
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: Louis Giramma 9/7/2023 88FB0FAA1ACE47A...		1.12. Name & Title of Grantee Signor 1 Louis Giramma CEO	
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 9/8/2023 1325A[illegible]6848DF495...		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: 9/8/2023 74075484941400...			
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 LG

Date 9/7/2023

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 VG

Date 9/7/2023

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 LG

Date 9/7/2023

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

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 three (3) 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 services, 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

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 $400,000 for the property described in Exhibit B, Scope of Services, Section 1, Statement of Work, to remain in effect until the date the property is placed in service as ITS housing. 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 one (1) single family home (target property) in Manchester or the Greater Manchester area with no less than three (3) bedrooms, to be approved by the Department. Once target property is identified, the Grantee must provide information on the particulars of the proposed home (location, size, proximity from community amenities, number of intended residents, environmental fit for proposed population or potential to be renovated/modified to meet needs, etc.).

1.2. The Grantee must ensure the target property is placed in service as a residence for three (3) 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 property is placed in service, defined as the day the first individual takes up residence at the property.

1.4. The Grantee must ensure each target property placed in service is certified as a community residence pursuant to New Hampshire Administrative Rule He-M 1001, Certification Standards for Developmental Services Community Residences and is licensed in accordance with New Hampshire RSA 151, Residential Care and Health Facility Licensing, for each 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 property is placed in service, 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, a detailed plan for acquiring the property and modifying it to provide a home for no less than (3) individuals in need of Intensive Treatment Services (ITS).

1.7. The Grantee must ensure the target property is equipped with:

1.7.1. Reinforced panel walls as needed;

1.7.2. Lexan windows;

1.7.3. A security system;

1.7.4. Central air conditioning;

1.7.5. Half doors for the kitchen and office;

1.7.6. Lockable storage cabinets, closets and drawers, as needed;

1.7.7. Lockable refrigerator;

1.7.8. Overhead lighting in all rooms and hallways;

1.7.9. A wheelchair ramp;

1.7.10. One first floor bedroom and bathroom that meet the requirements of the Americans with Disabilities Act;

1.7.11. A fenced-in yard; and

1.7.12. Abuse resistant furnishings, as needed.

1.8. The Grantee must submit a Project Plan no less than ten (10) business days after acquisition of the property. the Project Plan must include a detailed description of the Grantee's plan to place the target property in service as housing for three (3) individuals with ITS needs, including, but not limited to:

1.8.1. A copy of the deed to the property, as registered with the county.

1.8.2. A narrative physical description of the property.

1.8.3. Photographs of the property.

1.8.4. A description of any modifications or renovations.

1.8.5. A detailed timeline for the project, starting with the date of acquisition of the property, and ending with the target date of occupancy.

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

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

1.11. The Grantee must submit a weekly report during the time the property is undergoing construction or renovation, which must include, but is not limited to:

1.11.1. Purchase or acquisition date of the target property

1.11.2. Date the target property was approved for funding.

1.11.3. Start date for renovation of construction

1.11.4. Approximate percent for project completion.

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

1.11.5.1. Materials purchases.

1.11.5.2. Permits received.

1.11.5.3. Completed construction activities.

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. Rule He-M 507 if the Grantee provides funded Community Participation Services.

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.

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

1.14.2.6. 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 and/or 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.

1.18. Reporting

1.18.1. The Grantee must submit quarterly reports 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:

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

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

1.18.1.4.3. 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 I, 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. 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, and Exhibit C-2, Budget.
   3.1. Once the home is placed in service, defined as the day the first individual takes up residence at the property, direct service staff salaries and benefits are not to be invoiced in the fulfillment of this Agreement
4. 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.
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:

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 properties are placed in service, 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.

Exhibit C-1
Budget

New Hampshire Department of Health and Human Services	
Complete one budget form for each budget period.	
Contractor Name:	ASPIRE LIVING & LEARNING, INC.
Budget Request for:	RGA-2024-DLTSS-01-INTEN: Intensive Treatment Services Housing and Homelessness
Budget Period	State Fiscal Year 2024
Indirect Cost Rate (if applicable)	10%

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		n/a
2. Fringe Benefits		n/a
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	$8,550	Flights, Hotels, Meals, Rental Car - 2 staff for 2 weeks
7. Software		
8. (a) Other - Marketing/ Commun	$7,225	Recruiting and recruiting systems of new personnel - 15 DSP/RBTs, 1 PM, 1 BCBA. Indeed, Greenhouse, Checker (DMV), NH Crim, UKG, etc..
8. (b) Other - Education and Train	$3,500	Tuition costs for Relias, Safety Care, CPR/FA, Skills system, ABA, Trauma Informed Care, training materials, etc.
8. (c) Other - Other (specify below	$0	
Furnishing, Door Locks	$0	
Moving	$0	
Property Purchasing	$41,135	Partial downpayment and closing costs
Property Renovation	$61,100	Renovation and environmental modifications: ADA compliant bathroom and one bedroom, locking storage boxes, central air/heat, security system, ring doorbells,
9. Subrecipient Contracts	$0	
Total Direct Costs	$121,510	
Total Indirect Costs	$12,151	
TOTAL	$133,661	

Exhibit C-2
Budget

New Hampshire Department of Health and Human Services		
Complete one budget form for each budget period.		
Contractor Name:	ASPIRE LIVING & LEARNING, INC.	
Budget Request for:	RGA-2024-DLTSS-01-INTEN: Intensive Treatment Services Housing and Homelessness Initiative	
Budget Period	State Fiscal Year 2025	
Indirect Cost Rate (If applicable)	10%	
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	$81,060	4 weeks of staffing for DSP / RBTs, 13 weeks of staffing for Board Certified Behavior Analyst, 12 weeks of staffing for Program Manager
2. Fringe Benefits	$34,045	Fringe for above
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	$2,415	Lock boxes and cabinets for controlled meds, pill counters, wipes, gloves, disposable undergarments, basic first aid, etc.
5.(e) Supplies Office	$1,000	Initial stocking of typical office supplies in home
6. Travel	$0	
7. Software	$845	Rellas training software, Therap electronic record software
8. (a) Other - Marketing/ Communica	$7,225	Ongoing recruiting and recruiting systems of new personnel - 15 DSP/RBTs, 1 PM, 1 BCBA. Indeed, Greenhouse, Checker (DMV), NH Crim, UKG, etc.
8. (b) Other - Education and Training	$23,293	Tuition costs for Rellas, Safety Care, CPR/FA, Skills system, ABA, Trauma Informed Care, training materials, etc. +train two clinicians in a particular treatment model.
8. (c) Other - Other (specify below)	$0	
Furnishing, Door Locks	$40,290	Cost associated with furnishing new home and ensuring HCBS settings rule compliance
Moving	$2,200	Boxes, Packing Tape, Permanent Markers, Packing Paper, Bubble Wrap, Movers costs
Property Purchasing	$0	
Property Renovation	$41,392	Renovation and environmental modifications: privacy fence, med room (half-door), locking med fridge, flooring, covered outlets, supervision ceiling mirrors, incontinence upgrades for bedrooms, bathrooms,
9. Subrecipient Contracts	$0	
Total Direct Costs	$233,765	
Total Indirect Costs	$23,377	
TOTAL	$257,142	

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.

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.

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

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) DS 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.

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

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.

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

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: 155317514

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:

9/7/2023
Date:

DocuSigned by:
Louis Giramma
9BFB9FAA1ACE47A...
Name: Louis Giramma
Title: CEO

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

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.

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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.

Contractor Initials DS LG

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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

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

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.l., 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	Aspire Living & Learning
The State	Name of the Contractor
DocuSigned by: Melissa Hardy 1323A24040DF495...	DocuSigned by: Louis Giramma 98FB9FAA1ACE47A...
Signature of Authorized Representative	Signature of Authorized Representative
Melissa Hardy	Louis Giramma
Name of Authorized Representative	Name of Authorized Representative
Director, DLTSS	CEO
Title of Authorized Representative	Title of Authorized Representative
9/8/2023	9/7/2023
Date	Date

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 ASPIRE LIVING & LEARNING, INC. is a Vermont Nonprofit Corporation registered to transact business in New Hampshire on October 01, 1984. 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: **77972**

Certificate Number: **0006289552**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 31st day of July A.D. 2023.

David M. Scanlan

Secretary of State

CERTIFICATE OF AUTHORITY

I, Erica Hare 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 Aspire Living & Learning.
(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 June 10, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Lou Giramma, CFO and Erica Hare, Chief Finance & Strategy Officer and (may list more than one person). (Name and Title of Contract Signatory)

is duly authorized on behalf of Aspire Living & Learning 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: September 7, 2023

Signature of Elected Officer

Name: Erica Metzger Hare
Title: Chief Finance & Strategy Officer

DocuSign Envelope ID: 7748CF14-6A73-4BFD-8956-A7DB32013F82

ASPILIV-01 TWILLIAMSON

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 7/18/2023

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

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

PRODUCER	CONTACT NAME:	
Denis, Ricker & Brown - MTP PO Box 565 Montpelier, VT 05601-0565	PHONE (A/C, No, Ext): (802) 229-0563	FAX (A/C, No): (802) 229-9327
	E-MAIL ADDRESS: twilliamson@hbinsurance.com	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Berkshire Hathaway Homestate Insurance Company	20044
INSURER B : National Fire & Marine Insurance Company	20079
INSURER C : Travelers Casualty Insurance Company of Americ	31194
INSURER D :	
INSURER E :	
INSURER F :	

INSURED

Aspire Living & Learning, Inc
2096 Airport Road
Barre, VT 05641

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			47SPK26106203	7/1/2023	7/1/2024	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE [X] OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 20,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 3,000,000
	POLICY [ ] PRO-JECT [X] LOC						PRODUCTS - COMP/OP AGG	$ 3,000,000
	OTHER:						Abuse/Molestati	$ 1,000,000
A	AUTOMOBILE LIABILITY			47RWS26106303	7/1/2023	7/1/2024	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	X OWNED AUTOS ONLY [X] SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB [X] OCCUR			42SUM26106403	7/1/2023	7/1/2024	EACH OCCURRENCE	$ 10,000,000
	EXCESS LIAB [ ] CLAIMS-MADE						AGGREGATE	$ 10,000,000
	DED [X] RETENTION $ 10,000							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			UB-6T184379-23-51-K	7/1/2023	7/1/2024	X PER STATUTE [ ] OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] N/A						E.L. EACH ACCIDENT	$ 500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 500,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000
A	Professional Liabili			47SPK26106203	7/1/2023	7/1/2024	Each Incident	1,000,000
A	Professional Liabili			47SPK26106203	7/1/2023	7/1/2024	Aggregate	3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Physical Abuse and Sexual Molestation coverage included in the Umbrella, subject to a sublimit of $5,000,000 each abusive conduct/aggregate limit.

CERTIFICATE HOLDER

State of NH
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301-3857

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

HICKOK&BOARDMAN
INSURANCE GROUP
Here When You Need Us

September 7, 2023

New Hampshire Department of Health and Human Services
Brooke Provost, Administrator III
Bureau of Contracts and Procurement

Dear Brooke:

Our client, Aspire Living & Learning Inc, does not currently have a Builders Risk Policy in place. However, once there is a purchase agreement to build or purchase a home to be renovated, our Agency will procure the appropriate insurance for this exposure.

Sincerely,

Tara Williamson, CRIS

Hickok & Boardman Insurance Group
(802) 262-1422 | twilliamson@hbinsurance.com

Aspire
Living & Learning

MISSION STATEMENT

Aspire serves neurodiverse children and adults who are discovering their passions, unlocking potential, and thriving.

ASPIRE LIVING & LEARNING, INC.

Financial Statements
(With Independent Auditors' Reports)

June 30, 2022 and 2021

ASPIRE LIVING & LEARNING, INC.

June 30, 2022 and 2021

Table of Contents

McSOLEY McCOY & CO.
Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Aspire Living & Learning, Inc.
Barre, Vermont

Opinion

We have audited the accompanying financial statements of Aspire Living & Learning, Inc. (a nonprofit organization) (the "Organization"), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 the 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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 generally accepted 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, including omissions, 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 generally accepted 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 the Organization'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 the Organization'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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2022, on our consideration of the Organization's internal control over financial reporting and on compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 the Organization's internal control over financial reporting and compliance.

McSoley McCoy & Co.

South Burlington, Vermont
November 14, 2022
VT Reg. No. 92-349

Aspire Living & Learning, Inc.
Statements of Financial Position
June 30, 2022 and 2021

Assets	2022	2021
Current assets:		
Cash and cash equivalents	$ 12,492,587	$ 5,865,504
Restricted cash	196,612	322,162
Accounts receivable	7,452,956	8,520,762
Prepaid expenses	338,906	534,419
Total current assets	20,481,061	15,242,847
Non-current assets:		
Property and equipment, net	10,283,187	11,954,548
Deposits	680,765	1,298,542
Total non-current assets	10,963,952	13,253,090
Total assets	$ 31,445,013	$ 28,495,937
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	$ 2,319,378	$ 1,256,866
Deferred income	509,243	654,843
DDS cash advance	268,202	268,202
Paycheck Protection Program loan	-	1,999,750
Current portion of long-term debt	392,516	366,860
Current portion of accrued post-retirement health benefit obligation	-	12,000
Accrued salaries and related expenses	4,465,079	5,173,225
Total current liabilities	7,954,418	9,731,746
Long-term liabilities:		
Long-term debt, net of current portion and unamortized deferred finance costs of $6,516 and $7,542, respectively	3,075,156	3,063,666
Accrued post-retirement health benefit obligation, net of current portion	-	134,321
Total long-term liabilities	3,075,156	3,197,987
Total liabilities	11,029,574	12,929,733
Net assets:		
With donor restrictions	131,395	42,631
Without donor restrictions	20,284,044	15,523,573
Total liabilities and net assets	$ 31,445,013	$ 28,495,937

See accompanying notes to the financial statements.

Aspire Living & Learning, Inc.
Statements of Activities
For the Years Ended June 30, 2022 and 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains and Other Support						
Program service fees	$ 83,378,988	$ -	$ 83,378,988	$ 81,471,391	$ 66,060	$ 81,537,451
Food stamps	271,186	-	271,186	198,469	-	198,469
Housing subsidy	63,532	-	63,532	65,321	-	65,321
Building lease revenue	69,454	-	69,454	29,616	-	29,616
Contributions and grants	419,647	69,053	488,700	464,944	-	464,944
COVID-19 funding	1,550,790	-	1,550,790	1,765,131	889,272	2,654,403
Forgiveness on Paycheck Protection Program	1,999,750	-	1,999,750	-	-	-
ARPA Funding	385,917	2,822,064	3,207,981	-	-	-
Gain on sale of assets	66,689	-	66,689	38,774	-	38,774
Net actuarial gain on accrued post-retirement health obligation	201,176	-	201,176	8,230	-	8,230
Interest income	17,879	-	17,879	6,133	-	6,133
Other revenue	5,199	-	5,199	57,937	-	57,937
Net assets released from restrictions	2,802,353	(2,802,353)	-	1,413,566	(1,413,566)	-
Total revenues, gains and other support, net	91,232,560	88,764	91,321,324	85,519,512	(458,234)	85,061,278
Expenses						
Support for children:						
Foster care	3,699,364	-	3,699,364	3,918,312	-	3,918,312
Educational services	12,276,820	-	12,276,820	11,139,905	-	11,139,905
Behavioral support	5,576,295	-	5,576,295	6,455,584	-	6,455,584
Support for adults:						
Community based long-term/residential support	47,242,103	-	47,242,103	43,814,313	-	43,814,313
Day and employment support options	10,577,080	-	10,577,080	9,225,917	-	9,225,917
Total program expenses	79,371,662	-	79,371,662	74,554,031	-	74,554,031
Supporting services:						
Management and general	6,715,836	-	6,715,836	6,246,644	-	6,246,644
Fundraising	384,591	-	384,591	186,164	-	186,164
Total supporting services	7,100,427	-	7,100,427	6,432,808	-	6,432,808
Total expenses	86,472,089	-	86,472,089	80,986,839	-	80,986,839
Change in Net Assets	4,760,471	88,764	4,849,235	4,532,673	(458,234)	4,074,439
Net Assets, Beginning of Year	15,523,573	42,631	15,566,204	10,990,900	500,865	11,491,765
Net Assets, End of Year	$ 20,284,044	$ 131,395	$ 20,415,439	$ 15,523,573	$ 42,631	$ 15,566,204

See accompanying notes to the financial statements.

Aspire Living & Learning, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022

	Programs					Supporting Services		
	Support for Children			Support for Adults				
	Foster Care	Educational Services	Behavioral Support	Community Based Long-Term/Residential Support	Day and Employment Support Options	Management and General	Fundraising	Total
Salaries, wages and benefits	$ 1,455,471	$ 9,654,689	$ 4,468,491	$ 30,007,482	$ 8,751,274	$ 5,036,843	$ 288,627	$ 59,662,877
Depreciation and amortization	5,074	77,268	60,458	457,220	69,917	88,596	4,987	763,520
Insurance	27,846	55,102	17,242	585,542	89,250	25,223	608	800,813
Interest	862	15,278	262	159,934	3,131	2,499	1	181,967
Offices and occupancy	466,143	1,918,021	950,550	4,939,157	518,645	1,183,991	74,768	10,051,275
Service and professional fees	1,653,319	492,489	41,734	10,041,656	757,826	247,490	14,410	13,248,924
Supplies and travel	90,649	63,973	37,558	1,051,112	387,037	131,194	1,190	1,762,713
Total expenses	$ 3,699,364	$ 12,276,820	$ 5,576,295	$ 47,242,103	$ 10,577,080	$ 6,715,836	$ 384,591	$ 86,472,089

See accompanying notes to the financial statements.

Aspire Living & Learning, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2021

	Programs							
	Support for Children			Support for Adults		Supporting Services		
	Foster Care	Educational Services	Behavioral Support	Community Based Long-Term/Residential Support	Day and Employment Support Option	Management and General	Fundraising	Total
Salaries, wages and benefits	$ 1,566,991	$ 8,740,577	$ 5,809,525	$ 27,719,113	$ 7,795,323	$ 4,701,280	$ 143,149	$ 56,475,958
Depreciation and amortization	4,184	89,840	62,437	434,779	125,743	147,349	-	864,332
Insurance	35,999	67,664	26,584	643,949	97,134	25,899	804	898,033
Interest	68	641	143	163,916	1,714	16,670	-	183,152
Offices and occupancy	476,234	1,756,758	433,019	4,413,051	450,302	955,286	22,143	8,506,793
Service and professional fees	1,751,781	414,896	84,455	9,543,945	397,598	307,656	12,700	12,513,031
Supplies and travel	83,055	69,529	39,421	895,560	358,103	92,504	7,368	1,545,540
Total expenses	$ 3,918,312	$ 11,139,905	$ 6,455,584	$ 43,814,313	$ 9,225,917	$ 6,246,644	$ 186,164	$ 80,986,839

See accompanying notes to the financial statements.

Aspire Living & Learning, Inc.
Statements of Cash Flows
For the Years Ending June 30, 2022 and 2021

	2022	2021
Cash Flows From Operating Activities		
Change in net assets	$ 4,849,235	$ 4,074,439
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	762,493	862,987
Gain on sale of assets	(66,689)	(38,774)
Loss on lease termination	269,430	-
Amortization of deferred finance costs	1,027	1,345
Forgiveness on Paycheck Protection Program loan	(1,999,750)	-
Decrease in accounts receivable	1,067,806	709,441
(Increase) decrease in prepaid expenses	195,513	(130,295)
(Increase) decrease in deposits	621,398	(202,331)
Increase (decrease) in accounts payable	1,062,512	(363,714)
Increase (decrease) in deferred income	(145,600)	3,501
Decrease in accrued salaries and expenses	(708,146)	(504,631)
Decrease in accrued post-retirement health benefits	(146,321)	(9,247)
Total adjustments	913,673	328,282
Net cash provided by operating activities	5,762,908	4,402,721
Cash Flows From Investing Activities		
Payments to replacement reserve fund	(3,621)	(2,946)
Purchases of property and equipment	(522,899)	(260,867)
Proceeds from sale of property and equipment	1,229,020	58,112
Net cash provided by (used in) investing activities	702,500	(205,701)
Cash Flows From Financing Activities		
Borrowings on line of credit	-	940,824
Payments on line of credit	-	(1,792,980)
Borrowings on Paycheck Protection Program loan	-	1,999,750
Borrowings on long-term debt	447,000	-
Principal payments on long-term debt	(410,875)	(358,841)
Principal payments under capital lease obligations	-	(8,661)
Net cash provided by financing activities	36,125	780,092
Net increase in cash, cash equivalents, and restricted cash	6,501,533	4,977,112
Cash, cash equivalents, and restricted cash at beginning of year	6,187,666	1,210,554
Cash, cash equivalents, and restricted cash at end of year	$ 12,689,199	$ 6,187,666
Cash consists of:		
Cash and cash equivalents	$ 12,492,587	$ 5,865,504
Restricted cash	196,612	322,162
	$ 12,689,199	$ 6,187,666
Supplemental cash flow information:		
Cash paid during the years for:		
Interest	$ 181,967	$ 183,151
Supplemental non-cash investing and financing activities:		
Donated rent	$ 363,000	$ 363,000

See accompanying notes to the financial statements.

(1) Nature of Activities and Summary of Significant Accounting Policies

(a) Nature of Activities

Aspire Living & Learning, Inc. (the "Organization") is a private, non-profit human service and educational organization incorporated and headquartered in the State of Vermont. The Organization serves individuals and their families in Connecticut, Maryland, Massachusetts and New Hampshire. The Organization provides treatment and support for people with intellectual and developmental disabilities, allowing them to live more fully and more independently in their communities. The Organization serves both the children and adult populations, offering a wide array of services to meet the needs and interests of the individuals served. Supports for children include foster care, educational services and behavioral services. Supports for adults include community based long-term/residential supports and day and employment support options. Revenue for services comes primarily from public sources, from the respective State agencies and school districts served. A limited amount of funding comes from private sources.

(b) Accounting Method and Financial Statement Preparation

The accompanying financial statements have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables and other liabilities of the Organization. The Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

(c) Revenue Recognition

The Organization recognizes revenue after the services have been rendered on contracts. Most contracts are based on units of service with allowances for absences and caps on the maximum dollar amounts to be paid.

(d) Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. The policy for determining when receivables are past due or delinquent is based on the contractual terms in conjunction with the payment history for the receivable. Management uses the direct charge-off method of accounting for bad debts which they believe is appropriate; historically, it has not resulted in material differences from the allowance method. Management does not believe this has a material impact on the financial position of the Organization as bad debt has historically been insignificant in dollar amount and frequency.

(e) Income Taxes

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (IRC). However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income.

Nature of Activities and Summary of Significant Accounting Policies (continued)

FASB ASC 740, *Income Taxes*, requires entities to disclose in their financial statements the nature of any uncertainty in their tax positions. For tax-exempt entities, tax-exempt status itself is deemed to be an uncertainty, as events could potentially occur to jeopardize their tax-exempt status. Management believes the Organization has no uncertain tax positions. The Organization is no longer subject to federal and state income tax examinations by tax authorities for years before the year ended June 30, 2019.

(f) Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all unrestricted highly liquid instruments purchased with an initial maturity of three months or less to be cash equivalents.

(g) Restricted Cash

Restricted cash is comprised of client, employee flexible spending and dependent care account funds, and Cigna funds for the self-funded health and welfare plan held by the Organization. The use of the client funds is restricted to the needs of the clients and residents for which the Organization becomes the rep-payee.

(h) Property, Equipment and Depreciation

The Organization capitalizes all building and leasehold improvements, furniture and equipment, including information technology equipment and software, with a cost of $5,000 or more, if purchased, or at fair value at the date of donation, if received by contribution. Donations of property and equipment are recorded as revenue at their estimated value. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted revenue. Absent stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with restrictions to nets assets without restrictions at that time.

Expenditures for repairs and maintenance are charged to expense when incurred. The cost and accumulated depreciation related to assets sold or retired are removed from the accounts, and any gain or loss is credited or charged to income.

The Organization follows the policy of charging to operating expenses annual amounts of depreciation which allocate the cost of the property and equipment over their estimated useful lives. The straight-line method for determining the annual charge for depreciation is employed.

Nature of Activities and Summary of Significant Accounting Policies (continued)

(i) Deposits

The Organization self-insures their unemployment, dental, and workers' compensation insurance programs. As part of these programs, there are assets held by 3rd parties that manage the insurance programs. The balances of these assets are reported as deposits in the statements of financial position. During 2022, the Organization moved the processing of its unemployment program in-house, and thus the assets previously held by the unemployment 3rd party were returned to the Organization and are no longer reported as deposits in the statements of financial position.

(j) Long-Lived Assets

Long-lived assets, such as property and equipment, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of any assets may not be recoverable. If circumstances require a long-lived asset or asset group be tested for possible impairment, the Organization first compares undiscounted cash flows expected to be generated by that asset or asset group to its carrying amount. If the carrying amount of the long-lived asset or asset group is not recoverable on an undiscounted cash flow basis, an impairment is recognized to the extent that the carrying amount exceeds its fair value. Fair value is determined through various valuation techniques including discounted cash flow models, quoted market values and third-party independent appraisals, as considered necessary.

(k) Functional Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are subject to the Organization's allocation methodology, which is a multi-tiered (multiple allocation-based) system. The cost allocation plan shall employ the following practices regarding general or shared costs:

a) Shared/joint costs allocated to programs based on statistics to support the costs (number of consumers serviced, time spent, or square footage).
b) Payroll taxes and fringe benefits – ratably allocated to programs based on related wage/salary costs.
c) General costs per state and corporate office costs will be allocated to program costs in the same proportion as the program's relative accumulated direct costs.

(l) Deferred Financing Costs

Long-term debt financing fees are amortized by charges to operations on a straight-line basis, which approximates the effective interest method, over the life of the related debt. Accumulated amortization of deferred financing costs was $28,711 and $27,684 at June 30, 2022 and 2021, respectively.

The unamortized balance of deferred financing costs is netted against long-term debt on the statements of financial position.

Nature of Activities and Summary of Significant Accounting Policies (continued)

(m) Use of Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management of the Organization to make a number of estimates and assumptions relating to the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Significant items subject to estimates and assumptions include the useful lives of property and equipment, valuation of intangibles, recognition of potential liabilities resulting from workers' compensation claims filed, liabilities from medical claims filed, liabilities from unemployment claims filed in certain States, and assumptions in the written cost allocation plan for allocation of administrative and shared program service expenses. Actual results could differ from those estimates.

(n) Recently Issued Accounting Standards

In February 2016, the FASB issued ASU 2016-02, *Leases* (Topic 842), which requires lessees to recognize leases on-balance sheet and disclose key information about leasing arrangements. The new standard establishes a right of use (ROU) model that requires a lessee to recognize a ROU asset and lease liability on the statements of financial position for all leases with a term longer than 12 months. Leases will be classified as finance or operating, with classification affecting the pattern and classification of expense recognition in the statements of activities.

The new standard is effective for the Organization on July 1, 2022.

(o) Subsequent Events

The Organization has evaluated events and transactions for potential recognition or disclosure through November 14, 2022, the date the financial statements were available to be issued.

(2) Accrued Workers' Compensation

The Organization participates in a self-insured workers' compensation plan. Annually, the Organization's plan undergoes a reserve analysis to ensure the appropriate loss liability is accrued. As of June 30, 2022 and 2021, the Organization recognized $941,782 and $1,217,481, respectively, as the estimated workers' compensation liability on the statements of financial position, included within accrued salaries and expenses.

(3) Property and Equipment

Property and equipment and accumulated depreciation as of June 30, 2022 and 2021 are as follows:

	Range of useful live in years	2022	2021
Land and land improvements	-	$ 3,078,121	$ 3,381,809
Building and improvements	30	14,595,510	16,508,820
Vehicles	3	205,122	312,874
Machinery, equipment, and furniture and fixtures	3-5	883,231	1,062,045
Computer equipment	3	460,267	466,333
Construction in progress	-	33,950	10,475
Total costs		19,256,201	21,742,356
Less: accumulated depreciation		(8,973,014)	(9,787,808)
Net, property and equipment		$ 10,283,187	$ 11,954,548

For the years ended June 30, 2022 and 2021, depreciation expense was $762,493 and $862,987, respectively.

(4) Long-term Debt

Long-term debt consists of the following as of June 30, 2022 and 2021:

General Description	Maturity	Interest Rate	Amount Issued	2022 Amount Outstanding	2021 Amount Outstanding
2096 Airport Road	8/15/2021	3.71%	$ 200,000	$ -	$ 1,343
119 Colony Road	10/1/2022	2.62%	164,000	1,988	7,851
59 Crescent	12/1/2022	2.62%	209,600	4,726	13,996
360 Electric Ave.	1/1/2023	2.62%	460,000	-	30,891
49 Healdville Road	8/1/2023	2.62%	229,600	12,855	23,569
64 East Road	2/25/2025	3.63%	260,000	42,064	56,787
71 Mountain View Road	7/1/2025	2.62%	278,000	45,564	59,978
21 Redemption Rock Trail	1/15/2026	2.65%	334,000	69,096	87,254
67 West Street Terrace	3/15/2026	3.71%	127,500	14,591	18,546
189 Biscayne Street	5/15/2026	3.71%	228,000	50,580	62,331
44 Hill Street	5/1/2027	3.58%	340,500	82,795	97,850
520 Marshall Road	12/10/2028	5.96%	304,000	161,580	181,292
511 Manning Street	3/1/2029	5.75%	352,000	192,703	215,383
287 Redemption Rock Trail	2/1/2034	5.30%	308,000	258,527	274,186
185 Tibbett Circle	6/5/2034	4.58%	353,600	299,042	317,501
151 Saunders Street	7/1/2034	4.47%	280,000	245,146	260,087
407 Maryland Ave.	11/15/2023	2.75%	215,000	15,559	26,863
2000 Middleborough Road	12/1/2028	3.58%	247,000	97,452	110,439
3925 Longley Road	8/1/2030	3.00%	120,813	49,848	55,122
707 South Shamrock Road	5/1/2031	2.00%	32,196	11,558	12,738
500 Westside Boulevard	2/1/2032	2.00%	310,000	120,820	131,975
3003 Woods End Drive	5/1/2032	5.51%	192,800	113,953	122,678
7125 Fairbrook Road	4/15/2030	4.00%	136,000	82,233	90,989
8818 Stonehaven Road	4/5/2031	4.12%	184,000	123,153	134,469
150 Peters Lane	3/1/2030	6.00%	293,700	132,172	145,182
267 Old Mill Road	7/1/2030	6.00%	197,448	84,855	92,359
16 Oak Ridge Drive	8/1/2031	6.00%	298,875	153,891	166,124
25 Ridge Rd	6/1/2033	5.92%	277,600	185,699	197,312
52 Lincoln Avenue	10/25/2028	6.16%	232,000	121,314	136,490
5 River Bend Drive	8/4/2031	3.96%	447,000	415,791	-
38 Portsmouth Avenue	4/25/2032	5.95%	480,000	278,117	298,941
		Total long-term debt outstanding		3,467,672	3,430,526
		Less current portion		392,516	366,860
		Total non-current portion of long-term debt		$ 3,075,156	$ 3,063,666

Future maturities of long-term debt, net of unamortized deferred financing costs of $6,516 are as follows:

Year ending June 30,	
2023	$ 392,516
2024	389,334
2025	388,339
2026	370,000
2027	361,471
Thereafter	1,566,012
	$ 3,467,672

Long-term Debt (continued)

As of June 30, 2022 and 2021, long-term debt was reported net of unamortized deferred financing costs of $6,516 and $7,542, respectively. During 2022 and 2021, the Organization recognized $1,027 and $1,345 in interest expense due to the amortization of these costs.

The Organization is required to meet certain covenants under the long-term debt agreements. Management believes the Organization is in compliance with all covenants in 2022 and 2021.

(5) Accounts Receivable

The accounts receivable as of June 30, 2022 and 2021 are as follows:

	2022	2021
CT DDS Accounts receivable	$ 943,024	$ 1,293,110
Less: CT DDS bridge funding	-	(7,303)
Net CT DDS receivable	943,024	1,285,807
Other receivables	6,509,933	7,234,955
Accounts receivable, net	$ 7,452,957	$ 8,520,762

(6) Lease Agreements

All noncancelable leases have been categorized as capital or operating leases. The Organization has leases for residential facilities, office space, equipment and vehicles with terms (including renewal options) ranging from one to eleven years. Under most leasing arrangements, the Organization pays the property taxes, insurance, maintenance and repair expense related to the leased property.

Operating Leases
Future minimum lease payments required as of June 30, 2022, under operating leases that have initial noncancelable lease terms exceeding one year are presented in the following table:

Year Ended June 30	Facility Rentals	Equipment & Furniture Rentals	Vehicle Rentals	Total Rentals
2023	$ 1,894,948	$ 47,689	$ 554,909	$ 2,497,546
2024	1,805,615	21,893	404,344	2,231,852
2025	1,734,615	16,126	226,410	1,977,151
2026	1,602,337	11,992	107,721	1,722,050
2027	1,402,400	-	48,483	1,450,883
Thereafter	6,657,427	-	-	6,657,427
Total	$ 15,097,342	$ 97,700	$ 1,341,867	$ 16,536,909

Lease Agreements (continued)

Total rental expense under operating leases was $3,237,895 and $3,463,758 for the years ended June 30, 2022 and 2021, respectively.

(7) Lines of Credit

The Organization has entered into a $4,000,000 open-ended line of credit with a local bank on January 25, 2022. The credit line is secured by all receivables of the Organization, as well as real estate assets located in Vermont and New Hampshire. At June 30, 2022 and 2021, the interest rate was 3.25% and there was a balance outstanding of $0 in each year.

In addition, the Organization also has several credit cards used for business expenses amounting to a line of credit totaling $135,000.

(8) Employee Benefit Plans

403(b) Plan

The Organization has a 403(b) Plan which permits eligible employees to defer a portion of their compensation subject to Internal Revenue Code limits. During the fiscal years ended June 30, 2022 and 2021, the Organization made a dollar for dollar match of employee contributions up to 2% of eligible compensation. The match expense was $802,895 and $469,948 for the years ended June 30, 2022 and 2021, respectively.

Post-retirement Benefits

The Organization offers post-retirement health benefits to eligible employees and their spouses. When the benefits expired at June 30, 2011, a grandfathered group of eight retirees became eligible for participation in a new Health Reimbursement Account Plan (HRA) established for eligible retirees only. Retirees who are not yet Medicare eligible (generally age 65) are eligible for retiree health premium and out-of-pocket reimbursements of up to $500 per month ($6,000 per year) until they are Medicare eligible, at which point the reimbursement allowance decreases to $220 per month ($2,400 per year). Spouses of the covered group are eligible as long as the retiree is alive, with benefits ceasing upon the retiree's death. Retirees who are participating in another employer's health plan are eligible for reimbursement at the lower rate of $200 per month. Neither the grandfathered retirees nor future retirees are permitted to participate in the health plan maintained for active employees.

In 2021, an actuary was engaged to update the valuation of the retiree health benefits consistent with the requirements of Financial Accounting Standards Board (FASB) Codification (ASC) Topic 715 as they relate to Post-retirement Benefits Other than Pension. The valuation was performed as of the first day of the Organization's prior fiscal year beginning July 1, 2020. Results of the valuation were projected forward to the end of the year for financial statements disclosure as of June 30, 2021.

Employee Benefit Plans (continued)

The Organization received the actuary report for these benefits dated August 19, 2021. The actuarial evaluation was performed in accordance with generally accepted actuarial principles and practices. The report describes the actuarial assumptions and methods employed in the measurement of the liability. Management does not believe the overall impact of this evaluation is significant. In 2022, the Organization terminated the post-retirement health benefit, thus an actuarial valuation was no longer needed and the benefit value was reduced to $0 as of June 30, 2022.

For the years ended June 30, 2022 and 2021, the Organization recognized a net actuarial gain of $201,176 and $8,230, respectively, on the statements of activities. As of June 30, 2022 and 2021, the Organization's accrued post-retirement health benefit obligation was $0 and $146,321, respectively. The Plan was terminated at the end of fiscal year 2022.

(9) Health and Welfare Benefits

The Organization maintains a self-funded health and welfare plan for medical, prescription, dental and short-term disability benefits for all covered employees of the Organization. The Organization uses Cigna to process medical and prescription claims. Cigna requires a cash reserve to pay claims in the event the Organization does not remit timely payment for claims. The balance was $31,529 and $114,699 as of June 30, 2022 and 2021, respectively. A $500,000 and $575,000 liability has been recognized for claims incurred but not reported as of June 30, 2022 and 2021, respectively.

(10) Net Assets With Donor Restrictions

Net assets with donor restrictions are available to support a future period or a specific activity not yet completed by the Organization.

(11) Letters of Credit

On July 20, 2021, the Organization signed a letter of credit for $1,400,000 from a local bank with regard to Travelers Indemnity Company. The letter of credit had a maturity date of July 25, 2022. Travelers Indemnity may bill the Organization up to $1,400,000 for retroactive workers' compensation claims. Most assets of the Organization are listed as collateral. The letter of credit has been issued as a surety of payment to the Travelers Insurance, should the Organization be unable to meet financial obligations.

On July 20, 2021, the Organization signed a letter of credit for $55,000 from a local bank with regard to River Bend 5, LLC. The letter of credit has a maturity date of August 15, 2022. River Bend 5, LLC may bill the Organization up to $55,000 for retroactive lease payments. Most assets of the Organization are listed as collateral. The letter of credit has been issued as a surety of payment to the River Bend 5, LLC, should the Organization be unable to meet financial obligations.

Letters of Credit (continued)

On September 20, 2021, the Organization signed a letter of credit for $100,231 from a local bank with regard to Maryland Department of Labor (DOL). The letter of credit has a maturity date of September 30, 2023. Maryland DOL may bill the Organization up to $100,231 for retroactive unemployment claims. Most assets of the Organization are listed as collateral. The letter of credit has been issued as a surety of payment to the Maryland DOL, should the Organization be unable to meet financial obligations.

(12) Related Party Transactions

The Organization does business with a company that is owned by a Senior Director of Program Operations' brother-in-law. During the years ended June 30, 2022 and 2021, the Organization paid this company $80,991 and $59,853, respectively, for property maintenance services that ranged from building additions to lawn maintenance.

The Organization contracted a Program Director's relative to perform assessment services. During the years ended June 30, 2022 and 2021, the Organization paid this related party $6,000 and $36,250, respectively.

Related party transactions were done at arm's length and in the ordinary course of business.

(13) Litigation

From time to time, the Organization is party to various lawsuits arising out of the normal course of business. In the opinion of management, based on the advice of legal counsel, there is currently no lawsuit that will have a significant adverse impact on the Organization's financial position as of June 30, 2022.

(14) Liquidity and Availability

Financial assets available for general expenditure, that is, without restrictions limiting their use, within one year of the financial position date, comprise the following:

	2022	2021
Cash and cash equivalents	$ 12,361,192	$ 5,865,504
Accounts receivable	7,452,956	8,478,131
	$ 19,945,543	$ 14,343,635

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and accounts receivable.

Liquidity and Availability (continued)

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures. The Organization strives to maintain liquid cash reserves sufficient to cover 45 days of general expenditures. General expenditures include administrative, fundraising and operating expenses.

(15) Paycheck Protection Program

In May 2021, the Organization received a loan of $1,999,750 under the Paycheck Protection Program issued by the Small Business Administration. The Organization expected to meet the guidance under the loan such that the loan was forgiven at the end of the twenty-four-week payroll protection period. In September 2021, the Organization received forgiveness on its Paycheck Protection Program loan. The funds have been recognized as income on the accompanying statement of activities for the year ended June 30, 2022.

(16) Subsequent Events

On September 7, 2022, the Organization acquired additional long-term debt in the amount of $390,000. This debt has an interest rate of 4.60%, monthly payments of $4,073 and matures on September 7, 2032. The funds are being used to renovate one of the academies located in Connecticut. The academy provides supports for children, specifically in the functional area of educational services.

In September 2022, the Organization's contract for the Permanency Services program ended with the Connecticut Department of Children and Families due to the state's implementation of a new service model. At that time, the program's services were transferred over to other agencies. This program provided supports for children, specifically in the functional area of foster care. For the years ended June 30, 2022 and 2021, revenue from this program was $5,014,476 and $4,693,027, respectively. For the years ended June 30, 2022 and 2021, expenses from this program were $3,699,364 and $3,918,312, respectively.

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

To the Board of Directors of
Aspire Living & Learning, Inc.
Barre, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Aspire Living & Learning, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material

effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

McSoley McCoy & Co.

South Burlington, Vermont
November 14, 2022
VT Reg. No. 92-349

ASPIRE LIVING AND LEARNING, INC.
Board of Directors
August 2023

Heather Higdon, Chair [redacted] Elected to BOD: 11/9/2006 Board Term Exp. 5/13/2025 [redacted]	Larcina Carrington Wynn [redacted] Elected to BOD: 9/12/19 Board Term Exp. 9/11/22 [redacted]	Ed Denmark, Vice Chair [redacted] Elected to BOD: 2/6/22 Board Term Exp: 2/6/25 [redacted]
Jennifer Emens-Butler, Treasurer [redacted] Elected to BOD: 5/10/21 Board Term Exp: 5/9/24 [redacted]	Chris Meehan [redacted] Elected to BOD: 3/9/20 Board Term Exp. 3/8/23 [redacted]	Lou Giramma, CEO *ex officio* [redacted] Elected to Board N/A Board Term Exp. N/A [redacted]
Katie Franco, Secretary [redacted] Elected to BOD: 10/5/2022 Board Term Exp: 10/5/2025 [redacted]	Arlene M. Silva [redacted] Elected to BOD: 5/10/21 Board Term Exp: 5/9/24 [redacted]	John MacLeod Tel. Elected to BOD: 7/22/23 Board Term Exp: 7/22/26 [redacted]
Susan Sheckley [redacted] Elected to the BOD: 5/13/19 Board Term Exp. 5/13/25 [redacted]	Andrew Feinstein [redacted] Elected to BOD: 1/7/22 Board Term Exp: 1/7/25 [redacted]	

Board Committees

Executive Committee	Finance Committee	Governance Committee
Heather Higdon, Chair Ed Denmark, Vice Chair Jennifer Emens-Butler, Treasurer Katie Franco, Secretary Lou Giramma, CEO	Jennifer Emens-Butler, Chair Erica Hare, CFO Larcina Carrington-Wynn Heather Higdon John MacLeod Lou Giramma, CEO	Chris Meehan, Chair Heather Higdon Susan Sheckley Arlene Silva Ed Denmark Katie Franco Lou Giramma, CEO
Development Committee Chris Meehan Andrew Feinstein Ed Denmark Judy Stermer		

Job Description
Clinical Outreach Behavior Analyst

Qualifications: BCBA certification; plus demonstrated competency relevant to assignment, which may include work experience with individuals with autism, and/or continuing or additional education/training in relevant treatment strategies

Responsibilities: The Behavior Analyst is responsible for assessments and the design of treatment plans. In addition, the Behavior Analyst must work collaboratively with all members of the team to maximize progress for the individual receiving our service. The Behavior Analyst:

-Completes clinical assessments

-Develops treatment plans based on the assessments

-Trains and supervises Direct Therapists on implementation of the plans

-Monitors, verifies and documents Direct Therapists' adherence to plan implementation and the overall success of the plan

-Makes and documents adjustments to the plans as necessary

-Implement plans when BCBA-level of expertise is required for successful implementation of treatment plan

-Trains parents in treatment techniques as identified in treatment plan

-Is accessible to and collaborative with all program staff including Direct Therapists, Program Coordinator, Project Direct and Clinical Director; provides feedback on Direct Therapists' performance to the Program Coordinator

-Completes all documentation accurately and in a timely fashion

Reports to: Clinical Director

Physical Demands:

These physical demands are representative of the physical requirements necessary for an employee to successfully perform the essential functions of the Instructor's job.

Physical Elements: (E)

- Lifting/carrying up to 75 lbs. (as required)
- Speaking
- Standing for long periods of time
- Sitting
- Kneeling
- Reaching
- Bending
- Walking
- Balancing
- Climbing
- Squatting
- Using fine motor skills

Other:

Equipment Use: (E)

- Phone regularly
- Computer/tablet daily
- Copier occasionally
- Fax occasionally
- Adaptive equipment (as required)

Working Conditions: (E)

- Indoors
- Outdoors
- Loud noise
- Variable temperatures and conditions

Reasonable accommodation can be made to enable qualified people with disabilities to perform the described Essential Functions (E) of this position

Employee Signature _____ Date _____

Print Name _____

10/13/11

Job Title: Direct Support Professional
FLSA Status: Non-exempt

Job Summary:

The Direct Support Professional (DSP) is the key connection for providing person centered services to supported individuals. The DSP is responsible for a variety of duties related to the overall care of supported individuals to ensure health, safety and quality of life. They are required to perform all duties in accordance with State regulations and Aspire policies and procedures.

Roles/Responsibilities:

The DSP job requires a myriad of roles to assist in behavioral and personal care services that will enable individuals to reach their fullest potential and improve behavior, academic, social, and functional skills while treating individuals supported with respect and dignity. Below are key aspects of the position:

Foster Positive Relationships:
Assist supported individuals with learning valuable life skills while exploring ways in which to integrate with their community.

Supporting Individuals:
Provide ongoing support regarding daily activities including menu planning and meal preparation, cleaning and other household tasks. Other instances of support could include teaching and aiding with self-care tasks.

Providing a Safe Environment:
Ensure the individuals live in a safe inclusive environment by performing tasks such as documentation, medication administration and personal hygiene.

Ongoing Communication:
Through ongoing communication, support the individuals live to their fullest potential. Communication with other employees, guardians and others involved on the team is essential.

Education, experience and other requirements:

- Excellent verbal and written communication skills.
- Must have demonstrated computer literacy.
- Valid driver's license
- 18 years of age or older
- Excellent organizational skills and attention to detail.
- Basic understanding of clerical procedures and system
- Ability to pass and maintain required trainings
- Hold & maintain satisfactory background checks at all time
- High school diploma, GED, or equivalent

Physical Requirements:

- Ability to handle physical aspects of job, including bending, stooping, lifting, pushing, pulling, reaching, and walking for periods of time
- Must be able to lift up to 15 pounds at times

Job Title: Program Manager
FLSA Status: Exempt

Job Summary:

The Program Manager (PM) is responsible for the overall operation of one or more programs to effectively work with individuals supported and engage high performing teams.

Roles/Responsibilities:

The PM is responsible for programmatic and operational management of services that will enable individuals to reach their fullest potential. This person holds a leadership role, building effective teams through developmental supervision and championing internal and external partnerships. Below outlines key aspects of the roles and responsibilities this position holds:

Program Management:

- Champions an environment in which supported individuals have choices, are treated with respect and dignity and actively engaged in their community
- Provides ongoing developmental supervision ensuring employees are meeting programmatic requirements
- Creates a supportive environment in which to retain quality employees and providers
- Ensures adherence to organization-wide policies and procedures and state and federal regulations, meeting licensing and certification standards
- Provides fiscal oversight of the program(s) under the guidance and leadership of the Program Director
- Coordinates services to provide medical, psychiatric and social-emotional needs of the supported individuals
- Provides programmatic oversight regarding required record keeping and program and vehicle safety.

Leadership and Coordination:

- Fosters an environment where the dignity, decisions and rights of the individuals are valued and supported
- Coordinates with, and provides support to, Quality Assurance (QA) and Quality Enhancement (QE) and subsequent identified goals
- Foster a positive work environment while supporting a culture of teamwork, growth, collaboration and communication

Administrative Responsibilities:

- Oversee administrative tasks to ensure compliance including, but not limited to, completion of employee performance appraisals, maintaining schedules for effective programming, etc.

- Ensure that all employees have received the necessary regulatory training and guidance to best support the individuals served

Relationships & Communication:

- Creates positive relationships with all internal and external stakeholders including employees, peers, local and state agencies as well as parents and guardians
- Ensures all communication is timely and occurs in a manner that is professional, clear and concise
- Builds trust, mutual respect and cohesion around shared mission

Education, experience and other requirements:

- Bachelor's degree or equivalent years of experience
- Valid driver's license and safe driving record
- 18 years of age or older
- Excellent interpersonal skills
- Knowledge of funding agency regulations/requirements
- Ability to provide on-call support
- Strong administrative and organizational ability
- Excellent interpersonal, organizational, and communication skills
- Computer skills necessary
- Must have a valid driver's license and have satisfactory background checks, may be required to be a signer on financial accounts

Physical Requirements:

- Ability to handle physical aspects of job, including bending, stooping, lifting, pushing, pulling, reaching, and walking for periods of time
- Must be able to lift up to 50 pounds at times

Employee Name _____ Employee Signature _____

Date _____

ASPIRE LIVING & LEARNING

Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Open Position-To Be Hired	Program Manager	$13,440
13 Open Positions-To Be Hired	Direct Support Professionals	$46,368
Open Position-To Be Hired	Board Certified Behavior Analyst	$21,252
	Total Salary	$81,060