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STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION FOR BEHAVIORAL HEALTH

129 PLEASANT STREET, CONCORD, NH 03301
603-271-9544 1-800-852-3345 Ext. 9544
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Lori A. Weaver
Commissioner

Katja S. Fox
Director

March 4, 2024

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division for Behavioral Health, to enter into contracts with the Contractors listed below in an amount not to exceed $8,500,000 for the provision of year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness, with the option to renew for up to five (5) additional years, effective April 1, 2024, upon Governor and Council approval, through June 30, 2025. 100% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Cross Roads House, Inc. Portsmouth, NH	166570	Rockingham County	$1,019,200
Families in Transition Manchester, NH	157730	Hillsborough County	$1,929,200
Hundred Nights, Inc. Keene, NH	313375	Cheshire County	$436,800
Marguerite's Place, Inc. Nashua, NH	157465	Hillsborough County	$291,200
My Friend's Place Dover, NH	156274	Strafford County	$263,900
Nashua Soup Kitchen and Shelter, Inc. Nashua, NH	174173	Hillsborough County	$419,200
New Hampshire Catholic Charities Manchester, NH	177165	Rockingham County	$209,300
New Hampshire Coalition Against Domestic and Sexual Violence Concord, NH	155510	Statewide	$1,446,900

Southwestern Community Services, Inc. Keene, NH	177511	Cheshire and Sullivan Counties	$773,500
The Friends Program, Inc. Concord, NH	154987	Merrimack County	$254,800
The Front Door Agency, Inc. Nashua, NH	156244	Hillsborough County	$464,100
The Salvation Army West Nyack, NY	177627	Belknap and Merrimack Counties	$755,300
Tri-County Community Action Program, Inc. (Tri-County CAP) Berlin, NH	177195	Coos and Grafton Counties	$236,600
		Total:	**$8,500,000**

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 and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

The purpose of this request is for the Contractors to provide year-round emergency shelter services and supportive services to individuals and families who are experiencing homelessness, or who are at risk of homelessness pursuant to RSA 126-A:25 through RSA 126-A:31, which establishes the State Grant-In-Aid program.

Approximately 934 individuals will be served during State Fiscal Years 2024 and 2025.

Individuals who are experiencing homelessness, or who are at risk of homelessness will be served. The Contractors will provide year-round emergency shelter services that are designed to ensure low-barrier access and provide supportive services. Additionally, the Contractors will collaborate with community partners to identify and address barriers locally. Lastly, the Contractors will participate in the State of New Hampshire's Coordinated Entry Program, either as referral or intake organizations, to ensure a statewide coordinated approach to addressing homelessness.

The Department will monitor services by reviewing the monthly progress reports provided by the Contractors and conducting annual site visits at the Contractors' facilities.

The Department selected the Contractors through a competitive bid process using a Request for Applications (RFA) that was posted on the Department's website from December 12, 2023 through January 12, 2024. The Department received 32 responses that were reviewed and scored by a team of qualified individuals. The Scoring Sheet is attached.

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

Should the Governor and Council not authorize this request, individuals who are experiencing homelessness, or who are at risk of homelessness will not have access to year-round emergency shelter and supportive services; leaving them vulnerable to myriad conditions including death.

Respectfully submitted,

for Lori A. Weaver
Commissioner

Fiscal Details

05-095-042-423010-63850000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOMELESS & HOUSING SHELTER FD

Cross Roads House Inc *166570*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$204,048
2025	102-500731	Contracts for Prog Svc	42307020	$605,022
			Subtotal	***$809,070***

Families in Transition *157730*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$381,600
2025	102-500731	Contracts for Prog Svc	42307020	$1,148,662
			Subtotal	***$1,530,262***

Hundred Nights Inc *313375*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$87,360
2025	102-500731	Contracts for Prog Svc	42307020	$259,362
			Subtotal	***$346,722***

Marguerite's Place Inc *157465*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$58,538
2025	102-500731	Contracts for Prog Svc	42307020	$172,686
			Subtotal	***$231,224***

My Friends Place *156274*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$72,858
2025	102-500731	Contracts for Prog Svc	42307020	$141,795
			Subtotal	***$214,653***

Nashua Soup Kitchen and Shelter Inc *174173*

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$83,840
2025	102-500731	Contracts for Prog Svc	42307020	$248,911
			Subtotal	***$332,751***

New Hampshire Catholic Charities *177165*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$41,896
2025	102-500731	Contracts for Prog Svc	42307020	$124,251
			Subtotal	***$166,147***

NH Coalition Against Domestic and Sexual Violence *155510*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$289,380
2025	102-500731	Contracts for Prog Svc	42307020	$859,135
			Subtotal	***$1,148,515***

Southwestern Community Services Inc *177511*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$154,700
2025	102-500731	Contracts for Prog Svc	42307020	$459,286
			Subtotal	***$613,986***

The Friends Program Inc *154987*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$50,960
2025	102-500731	Contracts for Prog Svc	42307020	$151,294
			Subtotal	***$202,254***

The Front Door Agency *156244*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$66,937
2025	102-500731	Contracts for Prog Svc	42307020	$294,782

Fiscal Details

			Subtotal	***$361,719***

The Salvation Army *177627*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$143,173
2025	102-500731	Contracts for Prog Svc	42307020	$454,333
			Subtotal	***$597,506***

Tri-County Com Action Program (Tri-County CAP) *177195*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$46,901
2025	102-500731	Contracts for Prog Svc	42307020	$140,798
			Subtotal	***$187,699***

AU Total	***$6,742,508***

05-095-042-423010-79270000 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS; HHS: HUMAN SERVICES; HOMELESS & HOUSING; HOUSING - SHELTER PROGRAM

Cross Roads House Inc *166570*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$210,130
			Subtotal	***$210,130***

Families in Transition *157730*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$398,938
			Subtotal	***$398,938***

Hundred Nights Inc *313375*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0

Fiscal Details

2025	102-500731	Contracts for Prog Svc	42307020	$90,078
			Subtotal	***$90,078***

Marguerite's Place Inc *157465*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$59,976
			Subtotal	***$59,976***

My Friends Place *156274*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$49,247
			Subtotal	***$49,247***

Nashua Soup Kitchen and Shelter Inc *174173*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$86,449
			Subtotal	***$86,449***

New Hampshire Catholic Charities *177165*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$43,153
			Subtotal	***$43,153***

NH Coalition Against Domestic and Sexual Violence *155510*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$298,385
			Subtotal	***$298,385***

Southwestern Community Services Inc *177511*

Fiscal Details

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$159,514
			Subtotal	***$159,514***

The Friends Program Inc *154987*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$52,546
			Subtotal	***$52,546***

The Front Door Agency Inc *156244*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$102,381
			Subtotal	***$102,381***

The Salvation Army *177627*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$157,794
			Subtotal	***$157,794***

Tri-County Com Action Program (Tri-County CAP) *177195*

State Fiscal Year	Class / Account	Class Title	Job Number	Current Budget
2024	102-500731	Contracts for Prog Svc	42307020	$0
2025	102-500731	Contracts for Prog Svc	42307020	$48,901
			Subtotal	***$48,901***

AU Total	***$1,757,492***
Grand Total	***$8,500,000***

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

Project ID # RFA-2024-DBH-01-STATE

Project Title State Grant-in-Aid for Emergency Shelter Program

HILLSBOROUGH COUNTY	Maximum Points Available	Easter Seals New Hampshire, Inc.	Families in Transition	Family Promise of Southern New Hampshire	Marguerite's Place, Inc.	Nashua Soup Kitchen and Shelter, Inc.	NH Coalition Against Domestic & Sexual Violence	Stepping Stones	The City of Manchester, Department of Housing Stability	The Front Door Agency, Inc.
Technical										
Experience (Q1)	**150**	100	145	125	130	100	120	50	100	150
Capacity (Q2)	**200**	100	190	150	150	135	200	80	135	160
Capability 1 – Coordinated Entry (Q3)	**150**	135	150	70	115	115	145	55	122	145
Collaboration (Q4)	**150**	90	140	50	135	125	145	60	75	145
Capability 2 – Low Barrier Access (Q5)	**200**	125	170	50	190	145	180	100	150	140
Emergency Preparedness and Response (Q6)	**150**	95	140	25	120	50	140	70	75	55
TOTAL POINTS	**1000**	**645**	**935**	**470**	**840**	**670**	**930**	**415**	**657**	**795**
TOTAL PROPOSED VENDOR COST		*Not Applicable - No Cost Proposal for RFA*								

STRAFFORD COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	My Friend's Place	NH Coalition Against Domestic and Sexual Violence						
Technical										
Experience (Q1)	**150**		150	120						
Capacity (Q2)	**200**		165	200						
Capability 1 – Coordinated Entry (Q3)	**150**		120	145						
Collaboration (Q4)	**150**		120	145						
Capability 2 – Low Barrier Access (Q5)	**200**		125	180						
Emergency Preparedness and Response (Q6)	**150**		95	140						
TOTAL POINTS	**1000**	**Withdrawn**	**775**	**930**						
TOTAL PROPOSED VENDOR COST		*Not Applicable - No Cost Proposal for RFA*								

	Reviewer Name	Title
1	Robert Waters	Shelter Administrator
2	Reuben Hampton	Director, Office of Health Equity
3	Amanda Spreeman:	SOR Contracts & Program Mngr.

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

Project ID # RFA-2024-DBH-01-STATE

Project Title State Grant-in-Aid for Emergency Shelter Program

GRAFTON COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program							
Technical										
Experience (Q1)	**150**	120	90							
Capacity (Q2)	**200**	200	150							
Capability 1 – Coordinated Entry (Q3)	**150**	145	130							
Collaboration (Q4)	**150**	145	75							
Capability 2 – Low Barrier Access (Q5)	**200**	180	135							
Emergency Preparedness and Response (Q6)	**150**	140	90							
TOTAL POINTS	**1000**	**930**	**670**							
TOTAL PROPOSED VENDOR COST		*Not Applicable - No Cost Proposal for RFA*								

BELKNAP COUNTY	Maximum Points Available	Laconia Area Community Land Trust dba Lakes Region	NH Coalition Against Domestic and Sexual Violence	The Salvation Army - Carey House						
Technical										
Experience (Q1)	**150**	75	120	50						
Capacity (Q2)	**200**	100	200	120						
Capability 1 – Coordinated Entry (Q3)	**150**	25	145	110						
Collaboration (Q4)	**150**	100	145	105						
Capability 2 – Low Barrier Access (Q5)	**200**	10	180	120						
Emergency Preparedness and Response (Q6)	**150**	10	140	50						
TOTAL POINTS	**1000**	**320**	**930**	**555**						
TOTAL PROPOSED VENDOR COST		*Not Applicable - No Cost Proposal for RFA*								

	Reviewer Name	Title
1	Robert Waters	Shelter Administrator
2	Reuben Hampton	Director, Office of Health Equity
3	Amanda Spreeman:	SOR Contracts & Program Mngr.

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

Project ID # RFA-2024-DBH-01-STATE

Project Title State Grant-in-Aid for Emergency Shelter Program

CHESHIRE COUNTY	Maximum Points Available	Hundred Nights, Inc.	NH Coalition Against Domestic and	Southwestern Community Services						
Technical										
Experience (Q1)	**150**	100	120	120						
Capacity (Q2)	**200**	185	200	120						
Capability 1 – Coordinated Entry (Q3)	**150**	110	145	50						
Collaboration (Q4)	**150**	125	145	90						
Capability 2 – Low Barrier Access (Q5)	**200**	120	180	90						
Emergency Preparedness and Response (Q6)	**150**	145	140	85						
TOTAL POINTS	**1000**	**785**	**930**	**555**						
TOTAL PROPOSED VENDOR COST	*Not Applicable - No Cost Proposal for RFA*									

ROCKINGHAM COUNTY	Maximum Points Available	Catholic Charities New Hampshire-New Generation	Cross Roads House, Inc.	NH Coalition Against Domestic and Sexual Violence	Seacoast Family Promise					
Technical										
Experience (Q1)	**150**	130	150	120	10					
Capacity (Q2)	**200**	120	200	200	50					
Capability 1 – Coordinated Entry (Q3)	**150**	120	140	145	100					
Collaboration (Q4)	**150**	125	150	145	75					
Capability 2 – Low Barrier Access (Q5)	**200**	140	200	180	75					
Emergency Preparedness and Response (Q6)	**150**	80	110	140	20					
TOTAL POINTS	**1000**	**715**	**950**	**930**	**330**					
TOTAL PROPOSED VENDOR COST	*Not Applicable - No Cost Proposal for RFA*									

	Reviewer Name	Title
1	Robert Waters	Shelter Administrator
2	Reuben Hampton	Director, Office of Health Equity
3	Amanda Spreeman:	SOR Contracts & Program Mngr.

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

Project ID # RFA-2024-DBH-01-STATE

Project Title State Grant-in-Aid for Emergency Shelter Program

MERRIMACK COUNTY	Maximum Points Available	Friends Program, Inc.	NH Coalition Against Domestic and	The Salvation Army - Concord McKenna House						
Technical										
Experience (Q1)	**150**	134	120	50						
Capacity (Q2)	**200**	187	200	120						
Capability 1 – Coordinated Entry (Q3)	**150**	120	145	110						
Collaboration (Q4)	**150**	130	145	105						
Capability 2 – Low Barrier Access (Q5)	**200**	180	180	120						
Emergency Preparedness and Response (Q6)	**150**	110	140	50						
TOTAL POINTS	**1000**	**861**	**930**	**555**						
TOTAL PROPOSED VENDOR COST	*Not Applicable - No Cost Proposal for RFA*									

CARROLL COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence								
Technical										
Experience (Q1)	**150**	120								
Capacity (Q2)	**200**	200								
Capability 1 – Coordinated Entry (Q3)	**150**	145								
Collaboration (Q4)	**150**	145								
Capability 2 – Low Barrier Access (Q5)	**200**	180								
Emergency Preparedness and Response (Q6)	**150**	140								
TOTAL POINTS	**1000**	**930**								
TOTAL PROPOSED VENDOR COST	*Not Applicable - No Cost Proposal for RFA*									

	Reviewer Name	Title
1	Robert Waters	Shelter Administrator
2	Reuben Hampton	Director, Office of Health Equity
3	Amanda Spreeman:	SOR Contracts & Program Mngr.

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

Project ID # RFA-2024-DBH-01-STATE

Project Title State Grant-in-Aid for Emergency Shelter Program

SULLLIVAN COUNTY	Maximum Points Available	NH Coalition Against Domestic and	Southwestern Community Services							
Technical										
Experience (Q1)	**150**	120	120							
Capacity (Q2)	**200**	200	120							
Capability 1 – Coordinated Entry (Q3)	**150**	145	60							
Collaboration (Q4)	**150**	145	90							
Capability 2 – Low Barrier Access (Q5)	**200**	180	90							
Emergency Preparedness and Response (Q6)	**150**	140	85							
TOTAL POINTS	**1000**	**930**	**565**							
TOTAL PROPOSED VENDOR COST		*Not Applicable - No Cost Proposal for RFA*								

COOS COUNTY	Maximum Points Available	NH Coalition Against Domestic and Sexual Violence	Tri-County Community Action Program							
Technical										
Experience (Q1)	**150**	120	90							
Capacity (Q2)	**200**	200	150							
Capability 1 – Coordinated Entry (Q3)	**150**	145	130							
Collaboration (Q4)	**150**	145	75							
Capability 2 – Low Barrier Access (Q5)	**200**	180	135							
Emergency Preparedness and Response (Q6)	**150**	140	90							
TOTAL POINTS	**1000**	**930**	**670**							
TOTAL PROPOSED VENDOR COST		*Not Applicable - No Cost Proposal for RFA*								

	Reviewer Name	Title
1	Robert Waters	Shelter Administrator
2	Reuben Hampton	Director, Office of Health Equity
3	Amanda Spreeman:	SOR Contracts & Program Mngr.

FORM NUMBER P-37 (version 2/23/2023)

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-01)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Cross Roads House, Inc.		1.4 Contractor Address 600 Lafayette Road Portsmouth, NH 03801	
1.5 Contractor Phone Number (603) 436-2218	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $1,019,200
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Wildolfo Arvelo Date: 3/4/2024		1.12 Name and Title of Contractor Signatory Wildolfo Arvelo — Executive Director	
1.13 State Agency Signature DocuSigned by: Katja S. Fox Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox — Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino		On: 3/5/2024	
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials DS WA
Date 3/4/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

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Contractor Initials

Date 3/4/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

Contractor Initials DS WA

Date 3/4/2024

14. INSURANCE.
14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $1,000,000 per occurrence and $2,000,000 aggregate or excess; and
14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.
14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.
19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.
19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

Contractor Initials WA
Date 3/4/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Rockingham County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards.

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics

to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and

documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or~~os~~ the

Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement

Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

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 Contractor 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 Contractor 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 contractor 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 Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	Cross Roads House, Inc.	
Budget Request for:	State Grant-In-Aid Emergency Shelter Program	
Budget Period	4/1/24 - 6/30/24	
Indirect Cost Rate (if applicable)	#DIV/0!	
Line Item	Program Cost - Funded by DHHS	
1. Salary & Wages	$183,664	
2. Fringe Benefits	$20,384	
3. Consultants	$0	
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0	
5.(a) Supplies - Educational	$0	
5.(b) Supplies - Lab	$0	
5.(c) Supplies - Pharmacy	$0	
5.(d) Supplies - Medical	$0	
5.(e) Supplies Office	$0	
6. Travel	$0	
7. Software	$0	
8. (a) Other - Marketing/ Communications	$0	
8. (b) Other - Education and Training	$0	
8. (c) Other - Other (specify below)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
9. Subrecipient Contracts	$0	
Total Direct Costs	$204,048	
Total Indirect Costs	$0	
TOTAL	$204,048	

Contractor Initials: OS WA

Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Cross Roads House, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/24-6/30/25
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	**Program Cost - Funded by DHHS**
1. Salary & Wages	$733,616
2. Fringe Benefits	$81,536
3. Consultants	$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0
5.(a) Supplies - Educational	$0
5.(b) Supplies - Lab	$0
5.(c) Supplies - Pharmacy	$0
5.(d) Supplies - Medical	$0
5.(e) Supplies Office	$0
6. Travel	$0
7. Software	$0
8. (a) Other - Marketing/ Communications	$0
8. (b) Other - Education and Training	$0
8. (c) Other - Other (specify below)	$0
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
9. Subrecipient Contracts	$0
Total Direct Costs	$815,152
Total Indirect Costs	$0
TOTAL	$815,152

Contractor Initials: DS WA

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, " Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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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.

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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.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

16. The Contractor must ensure that all End Users:

    a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

    b. safeguard this information at all times.

    c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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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;

Contractor Initials DS WA

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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

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~~

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Date 3/4/2024

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 or other 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

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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.

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

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Date 3/4/2024

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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 Business Associate Agreement, 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) g. and (3) n.l., and the defense and indemnification provisions 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	Cross Roads House, Inc.
The State	Name of the Contractor
DocuSigned by: Katja S. Fox	DocuSigned by: Wildolfo Arvelo
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Wildolfo Arvelo
Name of Authorized Representative	Name of Authorized Representative
Director	Executive Director
Title of Authorized Representative	Title of Authorized Representative
3/4/2024	3/4/2024
Date	Date

Contractor Initials WA

Date 3/4/2024

DocuSign Envelope ID: 1E8958A1-3A66-4097-B824-D04AFBCF61F8

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 CROSS ROADS HOUSE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 24, 1982. 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: **62166**

Certificate Number: **0006193525**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 2nd day of April A.D. 2023.

David M. Scanlan

Secretary of State

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CERTIFICATE OF AUTHORITY

I, Jason D. Gregoire, hereby certify that:

1. I am the duly elected Secretary of the Cross Roads House Board of Directors.

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 May 31, 2022, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Will Arvelo, Executive Director, is duly authorized on behalf of Cross Roads House to enter into contracts or agreements with the State 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 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 was **valid thirty (30) days prior to and 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: February 16, 2024

Signature of Elected Officer
Name: Jason D. Gregoire
Title: Board Secretary

DocuSign Envelope ID: 1E8958A1-3A66-4097-B824-D04AFBCF61F8

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 02/21/2024

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: Melisa Meeks	
RSC Insurance Brokerage, Inc. One New Hampshire Avenue Suite 125 Portsmouth NH 03801	PHONE (A/C, No, Ext): (603) 778-8985	FAX (A/C, No):
	E-MAIL ADDRESS: mmeeks@risk-strategies.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Philadelphia Indemnity Insurance Company	18058
INSURED Cross Roads House, Inc. 600 Lafayette Rd Portsmouth NH 03801	INSURER B: Philadelphia Insurance Companies	
	INSURER C: Valley Forge Insurance Brokerage	
	INSURER D: Mount Vernon Fire Insurance Company	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** CL2421924936 **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 [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC OTHER:		Y	PHPK2644989	01/10/2024	01/10/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Damage to Premises	$ 1,000,000 $ $ 5,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $ 1,000,000
B	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			PHPK2645007	01/10/2024	01/10/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ $ $
A	[X] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			PHUB897054	01/10/2024	01/10/2025	EACH OCCURRENCE AGGREGATE	$ 6,000,000 $ 6,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [ ] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		SATIS0482202	01/10/2024	01/10/2025	[ ] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
D				NDO2008762L	01/10/2024	01/10/2025		

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

CERTIFICATE HOLDER

State of NH Department of Health and Human Services
12 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

RSC Insurance Brokerage Inc.

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The ACORD name and logo are registered marks of ACORD

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CROSS ROADS HOUSE, INC.

Mission Statement

At Cross Roads House:

We protect men, women and children of the Greater Seacoast area experiencing homelessness from exposure and hunger.

We provide secure, transitional shelter for those seeking to break the cycle of homelessness.

We support individuals and families by providing them with the opportunity to move with dignity and purpose to stable and decent housing.

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SANDERS & KARCHER, CPA'S
264 LAFAYETTE ROAD, SUITE 7
PORTSMOUTH, NH 03801
603-430-0942

November 9, 2022

CONFIDENTIAL

CROSS ROADS HOUSE, INC.
600 LAFAYETTE ROAD
PORTSMOUTH, NH 03801

Dear BOARD OF DIRECTORS:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

SANDERS & KARCHER, CPA'S

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Form **990**

Two Year Comparison Report

For calendar year 2021, or tax year beginning 07/01/21 , ending 06/30/22

2020 & 2021

Name

CROSS ROADS HOUSE, INC.

Taxpayer Identification Number

-*9963

			2020	2021	Differences
Revenue	1. Contributions, gifts, grants	1.	1,387,469	1,487,342	99,873
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	1,849,138	1,430,376	-418,762
	4. Program service revenue	4.	110,106	105,354	-4,752
	5. Investment income	5.	68,905	48,760	-20,145
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.	406,615	492,669	86,054
	9. Net income or (loss) from gaming	9.	75,005	62,381	-12,624
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. Total revenue. Add lines 1 through 11	12.	3,897,238	3,626,882	-270,356
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.	1,278,194	1,183,973	-94,221
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	16,364	31,488	15,124
	19. Occupancy, rent, utilities, and maintenance	19.	206,484	257,846	51,362
	20. Depreciation and Depletion	20.	186,295	190,156	3,861
	21. Other expenses	21.	1,066,322	1,229,160	162,838
	22. Total expenses. Add lines 13 through 21	22.	2,753,659	2,892,623	138,964
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	1,143,579	734,259	-409,320
Other Information	24. Total exempt revenue	24.	3,897,238	3,626,882	-270,356
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	254,016	216,495	-37,521
	27. Total assets	27.	8,658,400	9,120,003	461,603
	28. Total liabilities	28.	762,134	774,430	12,296
	29. Retained earnings	29.	7,896,266	8,345,573	449,307
	30. Number of voting members of governing body	30.	23	23	
	31. Number of independent voting members of governing body	31.	23	23	
	32. Number of employees	32.	50	47	
	33. Number of volunteers	33.			

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Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning 7/01, 2021, and ending 6/30, 20 22

▶ Do not send to the IRS. Keep for your records.
▶ Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No 1545-0047

2021

Name of filer

CROSS ROADS HOUSE, INC.

EIN or SSN

22-2549963

Name and title of officer or person subject to tax

ROBERT BROWN
TREASURER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a	Form 990 check here ▶	[X]	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 3,626,882
2a	Form 990-EZ check here ▶	[ ]	b	Total revenue, if any (Form 990-EZ, line 9)	2b
3a	Form 1120-POL check here ▶	[ ]	b	Total tax (Form 1120-POL, line 22)	3b
4a	Form 990-PF check here ▶	[ ]	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b
5a	Form 8868 check here ▶	[ ]	b	Balance due (Form 8868, line 3c)	5b
6a	Form 990-T check here ▶	[ ]	b	Total tax (Form 990-T, Part III, line 4)	6b
7a	Form 4720 check here ▶	[ ]	b	Total tax (Form 4720, Part III, line 1)	7b
8a	Form 5227 check here ▶	[ ]	b	FMV of assets at end of tax year (Form 5227, Item D)	8b
9a	Form 5330 check here ▶	[ ]	b	Tax due (Form 5330, Part II, line 19)	9b
10a	Form 8038-CP check here ▶	[ ]	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize SANDERS & KARCHER, CPA'S (ERO firm name) to enter my PIN 01013 as my signature
Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ _____ Date ▶ 11/09/22

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 02089982261
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 11/09/22

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

DocuSign Envelope ID: 1E8958A1-3A66-4097-B824-D04AFBCF61F8

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2021
Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 07/01/21 , and ending 06/30/22

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: CROSS ROADS HOUSE, INC.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 600 LAFAYETTE ROAD

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: PORTSMOUTH NH 03801

D Employer identification number: 22-2549963

E Telephone number: 603-436-2218

G Gross receipts $: 3,689,897

F Name and address of principal officer:
BENOIT ST. JEAN
54 HUMPHREYS COURT
PORTSMOUTH NH 03801

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.CROSSROADSHOUSE.ORG

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1982

M State of legal domicile: NH

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
PROVIDE SHELTER TO HOMELESS

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	23
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	23
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	47
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	3,236,607	2,917,718
9	Program service revenue (Part VIII, line 2g)	110,106	105,354
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	68,905	48,760
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	481,620	555,050
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,897,238	3,626,882
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,278,194	1,183,973
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 232,305		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,475,465	1,708,650
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	2,753,659	2,892,623
19	Revenue less expenses. Subtract line 18 from line 12	1,143,579	734,259

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	8,658,400	9,120,003
21	Total liabilities (Part X, line 26)	762,134	774,430
22	Net assets or fund balances. Subtract line 21 from line 20	7,896,266	8,345,573

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date

▶ ROBERT BROWN TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: JERRY D KARCHER	Preparer's signature	Date: 11/09/22	Check ☐ if self-employed	PTIN: P00193214
Firm's name ▶ SANDERS & KARCHER, CPA'S			Firm's EIN ▶	02-0510451
Firm's address ▶ 264 LAFAYETTE ROAD, SUITE 9 PORTSMOUTH, NH 03801			Phone no.	603-430-0942

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

PROVIDE SHELTER TO HOMELESS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 1,965,052 including grants of $) (Revenue $)

PURPOSE IS TO PROVIDE SAFE AND SUPPORTIVE EMERGENCY HOUSING TO INDIVIDUALS AND FAMILIES EXPERIENCING HOMELESSNESS.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ 197,485 including grants of $) (Revenue $ 105,354)

4e Total program service expenses ▶ 2,162,537

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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19	X	
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, Instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	15		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	47		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file*. See instructions.				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	23		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	23		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NH

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☒ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

JILL CARROLL 600 LAFAYETTE ROAD

PORTSMOUTH NH 03801 603-436-2218

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHAEL ADAMS	1.00									
BOARD MEMBER	0.00	X						0	0	0
(2) ROBERT BEAR	1.00									
BOARD MEMBER	0.00	X						0	0	0
(3) CHRIS BELLMARE	1.00									
BOARD MEMBER	0.00	X						0	0	0
(4) SUZANNE BRESETTE	1.00									
BOARD MEMBER	0.00	X						0	0	0
(5) LISA CLARK	1.00									
BOARD MEMBER	0.00	X						0	0	0
(6) KEN COHEN	1.00									
BOARD MEMBER	0.00	X						0	0	0
(7) DENIS DILLON	1.00									
BOARD MEMBER	0.00	X						0	0	0
(8) KATHRYN DREW	1.00									
BOARD MEMBER	0.00	X						0	0	0
(9) BRIAN GIBB	1.00									
BOARD MEMBER	0.00	X						0	0	0
(10) STEVE GODDARD	1.00									
BOARD MEMBER	0.00	X						0	0	0
(11) JASON GREGOIRE	1.00									
BOARD MEMBER	0.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) SHAUN MATHEWS	1.00									
BOARD MEMBER	0.00	X						0	0	0
(13) JOE PACE	1.00									
BOARD MEMBER	0.00	X						0	0	0
(14) THERESA PALMER	1.00									
BOARD MEMBER	0.00	X						0	0	0
(15) LEX SCOURBY	1.00									
BOARD MEMBER	0.00	X						0	0	0
(16) ROB STEVENS	1.00									
BOARD MEMBER	0.00	X						0	0	0
(17) GILLIAN TIERNEY	1.00									
BOARD MEMBER	0.00	X						0	0	0
(18) ANDREA WILLIAMSON	1.00									
BOARD MEMBER	0.00	X						0	0	0
(19) MARY LEE WORBOYS	1.00									
BOARD MEMBER	0.00	X						0	0	0
1b Subtotal ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 0

		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

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Part VIII Statement of Revenue
Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,430,376				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,487,342				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h Total. Add lines 1a–1f			2,917,718			
Program Service Revenue		Business Code					
	2a GREENLEAF APARTMENTS			105,354			105,354
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a–2f			105,354			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			48,760			48,760
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ ... of contributions reported on line 1c). See Part IV, line 18	8a	550,211				
	b Less: direct expenses	8b	57,542				
	c Net income or (loss) from fundraising events			492,669			
	9a Gross income from gaming activities. See Part IV, line 19	9a	67,854				
	b Less: direct expenses	9b	5,473				
	c Net income or (loss) from gaming activities			62,381	62,381		
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a–11d						
	12 Total revenue. See instructions			3,626,882	62,381	0	154,114

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	921,857	511,531	292,157	118,169
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	127,007	92,715	22,861	11,431
10 Payroll taxes	135,109	98,490	24,413	12,206
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	31,488	5,065	26,423	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	79,310	13,310	33,693	32,307
14 Information technology				
15 Royalties				
16 Occupancy	257,846	196,714	40,150	20,982
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	29,621	21,623	5,332	2,666
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	190,156	139,012	30,723	20,421
23 Insurance	64,812	47,313	11,666	5,833
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DIRECT SERVICES	365,905	365,905		
b RESIDENTIAL SERVICES	337,349	337,349		
c COVID HOUSING & EXPENSES	257,951	257,951		
d FOOD	27,061	27,061		
e All other expenses	67,151	48,498	10,363	8,290
25 Total functional expenses. Add lines 1 through 24e	2,892,623	2,162,537	497,781	232,305
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		1,193,855	2	1,849,937
	3	Pledges and grants receivable, net		104,848	3	111,568
	4	Accounts receivable, net		4,908	4	6,301
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		34,262	9	48,006
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 7,148,798			
	b	Less: accumulated depreciation	10b 2,248,406	4,962,653	10c	4,900,392
	11	Investments—publicly traded securities		2,192,431	11	2,056,884
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets		2,610	14	2,448
	15	Other assets. See Part IV, line 11		162,833	15	144,467
	16	Total assets. Add lines 1 through 15 (must equal line 33)		8,658,400	16	9,120,003
Liabilities	17	Accounts payable and accrued expenses		203,926	17	88,383
	18	Grants payable			18	
	19	Deferred revenue			19	150,000
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		558,208	23	536,047
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	Total liabilities. Add lines 17 through 25		762,134	26	774,430
Net Assets or Fund Balances		Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions		7,654,480	27	8,104,338
	28	Net assets with donor restrictions		241,786	28	241,235
		Organizations that do not follow FASB ASC 958, check here ▶ [ ] and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		7,896,266	32	8,345,573
	33	Total liabilities and net assets/fund balances		8,658,400	33	9,120,003

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,626,882
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,892,623
3	Revenue less expenses. Subtract line 2 from line 1	3	734,259
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,896,266
5	Net unrealized gains (losses) on investments	5	-284,952
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,345,573

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) ROBERT BROWN	2.00									
TREASURER	0.00			X				0	0	0
(21) BENOIT ST. JEAN	2.00									
PRESIDENT	0.00			X				0	0	0
(22) VANDA MOORE	2.00									
SECRETARY	0.00			X				0	0	0
(23) CHARLES SILVA	2.00									
VICE PRESIDENT	0.00			X				0	0	0
1b Subtotal ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶

		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

CROSS ROADS HOUSE, INC.

Employer identification number

22-2549963

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).

2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).

4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)

8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)

9 ☐ An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4).

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,125,229	1,225,526	2,005,566	3,236,607	2,917,718	10,510,646
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,125,229	1,225,526	2,005,566	3,236,607	2,917,718	10,510,646
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						214,406
6 Public support. Subtract line 5 from line 4						10,296,240

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	1,125,229	1,225,526	2,005,566	3,236,607	2,917,718	10,510,646
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	18,928	119,354	21,400	179,011	154,114	492,807
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						11,003,453
12 Gross receipts from related activities, etc. (see instructions)					12	2,389,742

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	93.57%
15	Public support percentage from 2020 Schedule A, Part II, line 14	15	95.41%

16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☒

b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

b 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

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Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1	
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2	
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a	
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b	
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c	
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a	
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b	
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c	
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a	
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6	
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7	
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8	
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a	
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b	
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c	
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a	
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b	

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C – Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	
6	Other distributions (*describe in Part VI*). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	
9	Distributable amount for 2021 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI*. See instructions.			
6	Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI*. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2021

Name of the organization

CROSS ROADS HOUSE, INC.

Employer identification number

22-2549963

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33⅓% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 15b, and that received from any one contributor, during the year, total contributions of the greater of (1) $5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ .....

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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Name of organization: CROSS ROADS HOUSE, INC.

Employer identification number: 22-2549963

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CITY OF PORTSMOUTH NH 1 JUNKINS AVENUE PORTSMOUTH NH 03801	$ 193,475	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	RMH SEABROOK IMPREST 275 MESA BLVD MESQUITE NV 89027	$ 67,854	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	NH CHARITABLE FOUNDATION 446 MARKET STREET PORTSMOUTH NH 03801	$ 62,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	STATE OF NH 25 CAPITAL STREET CONCORD NH 03301	$ 91,719	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	ADVANCED MANUFACTURING GROUP, LLC 3612 LAFAYETTE ROAD PORTSMOUTH NH 03801	$ 100,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	TD CHARITABLE FOUNDATION 333 STATE STREET PORTSMOUTH NH 03801	$ 150,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: CROSS ROADS HOUSE, INC.

Employer identification number: 22-2549963

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	STRAFFORD COUNTY 259 COUNTY FARM ROAD DOVER NH 03820	$ 67,779	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	ALEXANDER SCOURBY 20 LADD STREET STE 300 PORTSMOUTH NH 03801	$ 63,231	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

CROSS ROADS HOUSE, INC.

Employer identification number

22-2549963

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $
(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $
b Assets included in Form 990, Part X ▶ $

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.
Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	162,833	126,131	132,451	134,758	130,525
b Contributions					
c Net investment earnings, gains, and losses	-24,107	20,456	-232	3,778	10,227
d Grants or scholarships	6,226	6,516	5,183	5,178	5,105
e Other expenditures for facilities and programs					
f Administrative expenses	485	459	905	906	890
g End of year balance	144,467	162,833	126,131	132,451	134,758

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ %
b Permanent endowment ▶ 100.00 %
c Term endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)	X	
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		458,291		458,291
b Buildings				
c Leasehold improvements				
d Equipment		6,690,507	2,248,406	4,442,101
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				4,900,392

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Part VII Investments – Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII Investments – Program Related.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶		

Part IX Other Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

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Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	3,626,882
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	3,626,882
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	3,626,882

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	2,892,623
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	2,892,623
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	2,892,623

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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Part XIII Supplemental Information *(continued)*

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SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No 1545-0047

2021

Open to Public Inspection

Name of the organization

CROSS ROADS HOUSE, INC.

Employer identification number

22-2549963

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total	▶						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 WENTWORTH GALA (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	550,211			550,211
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	550,211			550,211
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	57,542			57,542
	10 Direct expense summary. Add lines 4 through 9 in column (d)			▶	57,542
	11 Net income summary. Subtract line 10 from line 3, column (d)			▶	492,669

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue			67,854	67,854
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses			5,473	5,473
	6 Volunteer labor	☐ Yes % ☒ No	☐ Yes % ☒ No	☐ Yes % ☒ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)			▶	5,473
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)			▶	62,381

9 Enter the state(s) in which the organization conducts gaming activities: NH

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☒ No

b If "No," explain:
THE ORGANIZATION IS THE RECIPIENT OF SEACOAST FUNDRAISING POKER PROFITS

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain:

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11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☒ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	100.00 %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ JILL CARROLL
600 LAFAYETTE ROAD
Address ▶ PORTSMOUTH NH 03801

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☒ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ 67,854 and the amount of gaming revenue retained by the third party ▶ $

c If "Yes," enter name and address of the third party:

Name ▶ SEACOAST FUNDRAISING LLC
1 LAFAYETTE ROAD
Address ▶ HAMPTON FALLS NH 03844

16 Gaming manager information:

Name ▶ ROBERT BROWN

Gaming manager compensation ▶ $

Description of services provided ▶ OVERSEE GAMES

☒ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

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SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or Form 990-EZ. ▶ Go to *www.irs.gov/Form990* for the latest information.	2021 Open to Public Inspection

Name of the organization	Employer identification number
CROSS ROADS HOUSE, INC.	22-2549963

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

PROVIDING LOW INCOME SINGLE UNIT RENTAL APARTMENTS

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

BOARD MEMBERS ARE APPOINTED.

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS

THE YEARLY BUDGET, LARGE GOVERNMENT CONTRACTS, THE ALLOCATION OF FUNDS PER THE INVESTMENT POLICY AND THE HIRING OF THE EXECUTIVE DIRECTOR ARE ALL SUBJECT TO THE APPROVAL OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

ORGANIZATION'S BOARD OF DIRECTORS RECEIVES A COPY OF FORM 990 FOR THEIR REVIEW AND APPROVAL PRIOR TO FILING

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

MONITORING DONE BY CHECK SIGNERS AND FINANCE DIRECTOR. SUPERVISORS INVOLVED IN PROCESS

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE COMPENSATION FOR THE TOP MANAGEMENT OFFICIAL IS SUBJECT TO APPROVAL BY THE EXECUTIVE COMMITTEE OF THE BOARD.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

THE COMPENSATION FOR MANAGEMENT EMPLOYEES ARE SUBJECT TO APPROVAL BY THE

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Name of the organization: CROSS ROADS HOUSE, INC.

Employer identification number: 22-2549963

EXECUTIVE COMMITTEE OF THE BOARD.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

AVAILABLE UPON REQUEST

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2021

Attachment Sequence No. 179

Name(s) shown on return: CROSS ROADS HOUSE, INC.

Identifying number: 22-2549963

Business or activity to which this form relates: INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	183,263

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	183,263
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

CROSS ROADS HOUSE, INC. 22-2549963

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year				43	162
44 Total. Add amounts in column (f). See the instructions for where to report				44	162

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2021

Attachment Sequence No. 179

Name(s) shown on return: CROSS ROADS HOUSE, INC.

Identifying number: 22-2549963

Business or activity to which this form relates: GREENLEAF APARTMENTS

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	6,736
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	6,736
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

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Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Other Depreciation:												
4	Fire Improvements	6/01/92	3,980				3,980	15	MO	S/L	3,980	0
30	Family Center	5/01/00	100,237				100,237	33	MO	S/L	51,465	2,431
33	Tile for Family ES	5/12/00	2,478				2,478	33	MO	S/L	1,589	76
35	Building Improvements	5/31/00	3,520				3,520	33	MO	S/L	2,249	107
71	Intoximeters	8/07/00	497				497	5	MO	S/L	497	0
76	Buildings-600 Lafayette Road (Portsmouth,	12/01/88	406,234				406,234	33	MO	S/L	306,234	0
78	Heating System	12/01/88	2,850				2,850	33	MO	S/L	2,810	40
141	BUILDING CONSTRUCTION	12/15/09	12,862				12,862	39	MO	S/L	3,820	330
143	Server-replacement	4/04/02	950				950	5	MO	S/L	950	0
150	Furnace System	10/17/03	9,700				9,700	10	MO	S/L	9,700	0
152	Furnace	5/01/05	4,708				4,708	10	MO	S/L	4,708	0
157	LAND	12/01/88	98,405				98,405	0	--	Land	0	0
159	FURNACE	11/22/05	568				568	10	MO	S/L	568	0
160	FURNACE	12/05/05	1,140				1,140	10	MO	S/L	1,140	0
161	FURNACE	12/07/05	466				466	10	MO	S/L	466	0
162	Phone system	11/17/05	4,729				4,729	5	MO	S/L	4,729	0
164	Software-giftmaker	6/30/06	4,800				4,800	3	MO	S/L	4,800	0
168	BUILDING CONSTRUCTION	12/15/09	26,219				26,219	39	MO	S/L	7,787	673
169	BUILDING CONSTRUCTION	12/15/09	177,756				177,756	39	MO	S/L	52,795	4,558
172	Heating System	3/07/08	4,900				4,900	33	MO	S/L	1,980	148
174	BUILDING CONSTRUCTION	2/05/09	1,142,614				1,142,614	39	MO	S/L	351,573	29,298
175	LAND DEMOLITION	7/01/09	114,790				114,790	0	--	Land	0	0
176	STREET SIGN	6/15/10	1,136				1,136	10	MO	S/L	1,136	0
177	COMPUTER SYSTEM	12/03/09	5,075				5,075	7	MO	S/L	5,075	0
178	FLOOR CLEANER	2/03/10	1,700				1,700	7	MO	S/L	1,700	0
179	FIRE ALARM SYSTEM	6/15/10	2,865				2,865	10	MO	S/L	2,865	0
180	WASHING MACHINES	11/18/09	5,890				5,890	7	MO	S/L	5,890	0
181	MATTRESSES	10/16/09	31,144				31,144	10	MO	S/L	31,144	0
182	TELEPHONE SYSTEM	12/10/09	750				750	7	MO	S/L	750	0
183	NEW FACILITY	12/15/09	2,943,826				2,943,826	39	MO	S/L	874,342	75,482
184	SHADES	9/08/10	1,800				1,800	7	MO	S/L	1,800	0
186	CONSTRUCTION	8/06/10	182,461				182,461	39	MO	S/L	51,074	4,678
187	BUILDING RENOVATIONS	12/01/11	569,429				569,429	39	MO	S/L	139,924	14,601
188	FIRE ALARM SYSTEM	11/07/11	1,460				1,460	15	MO	S/L	1,460	0
189	MATTRESSES	11/15/11	3,360				3,360	7	MO	S/L	3,360	0
191	FIRE ALARM SYSTEM UPGRADE	9/18/13	3,462				3,462	10	MO	S/L	3,411	51
192	SOFTWARE	6/24/15	2,656				2,656	5	MO	S/L	2,656	0
193	KITCHEN EQUIPMENT	2/28/15	1,937				1,937	5	MO	S/L	1,937	0
194	CIRCUIT BOARD	9/17/14	2,874				2,874	7	MO	S/L	2,771	103
195	CAMERA SYSTEM	9/05/14	2,638				2,638	5	MO	S/L	2,638	0
196	COMPUTER SYSTEM	6/30/15	5,229				5,229	5	MO	S/L	5,229	0
197	MATTRESSES	1/08/15	4,963				4,963	3	MO	S/L	4,963	0
198	DRIVEWAY REPLACEMENT	6/25/15	4,071				4,071	15	MO	S/L	1,628	272
199	REFRIGERATOR	6/02/15	999				999	7	MO	S/L	868	131
200	BUILDING IMPROVEMENTS	8/31/15	11,744				11,744	39	MO	S/L	1,769	301
201	COMPUTER SYSTEM	11/03/15	3,986				3,986	5	MO	S/L	3,986	0
202	MATRESSES	6/07/16	3,347				3,347	10	MO	S/L	1,701	335
203	SOLAR PANELS	12/06/16	27,800				27,800	15	MO	S/L	8,494	1,854
204	FANS KITCHEN	7/19/16	1,760				1,760	7	MO	S/L	1,236	252
206	SECURITY CAMERAS & ALARM	4/12/17	65,038				65,038	40	MO	S/L	6,976	1,626
207	COMPUTER SYSTEM	6/30/17	3,548				3,548	5	MO	S/L	2,838	710
208	HOT WATER HEATER	5/20/18	6,475				6,475	7	MO	S/L	2,852	925
209	WASHER & DRYER	5/23/18	3,300				3,300	7	MO	S/L	1,454	471
211	BUNK BEDS	4/25/18	11,235				11,235	7	MO	S/L	5,083	1,605
214	COMPUTER SYSTEM	7/29/19	55,206				55,206	5	MO	S/L	21,162	11,041
215	STEAM TABLE	6/26/20	2,070				2,070	5	MO	S/L	414	414
216	TOILETS WITH PRESSURE FLUSH (6)	12/23/20	4,008				4,008	40	MO	S/L	50	100
217	BUNK BED RAILS (78)	6/22/21	4,285				4,285	10	MO	S/L	0	429
218	BUNK BEDS	10/27/20	18,021				18,021	10	MO	S/L	1,201	1,802
219	HOT WATER HEATER	6/14/21	7,850				7,850	10	MO	S/L	65	785
220	HYDROXYL GENERATING MACHINE	10/08/20	137,775				137,775	10	MO	S/L	10,333	13,778
221	COMPUTER SYSTEM	10/09/20	8,727				8,727	5	MO	S/L	1,309	1,746
222	MATTRESSES (120)	10/27/20	18,293				18,293	10	MO	S/L	1,220	1,829
223	PICNIC TABLES (4)	10/09/20	3,392				3,392	10	MO	S/L	254	340
224	REFRIDGERATORS	11/19/20	8,172				8,172	10	MO	S/L	477	817
225	SALAD BAR W/ SNEEZE GUARD	9/28/20	4,329				4,329	10	MO	S/L	325	433
226	MARTINI RENOVATIONS AND REPAIR	10/31/20	267,897				267,897	40	MO	S/L	4,465	6,697
227	SOFA, LOVESEAT, AND CHAIRS	10/27/20	6,481				6,481	10	MO	S/L	432	648

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Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
228	UMBRELLA (8)	10/09/20	1,976				1,976	10	MO	S/L	148	198
229	NEW ROOF	4/27/22	108,000				108,000	39	MO	S/L	0	462
230	A/C UNIT	10/28/21	10,290				10,290	10	MO	S/L	0	686
231	DISHWASHER	6/28/22	9,443				9,443	7	MO	S/L	0	0
	Total Other Depreciation		6,718,576				6,718,576				2,038,705	183,263
	Total ACRS and Other Depreciation		6,718,576				6,718,576				2,038,705	183,263
Amortization:												
190	CLOSING COSTS	10/05/11	1,353				1,353	6	MO	Amort	1,353	0
213	CLOSING COSTS NEW LOAN	8/01/17	3,246				3,246	20	MO	Amort	636	162
			4,599				4,599				1,989	162
	Grand Totals		6,723,175				6,723,175				2,040,694	183,425
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		6,723,175				6,723,175				2,040,694	183,425

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1013 CROSS ROADS HOUSE, INC. 11/09/2022 2:01 PM
22-2549963
FYE: 6/30/2022

Federal Asset Report
GREENLEAF APARTMENTS

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Prior MACRS:												
212	BUILDING GREENLEAF	7/01/18	185,245				185,245	27		MMS/L	19,928	6,736
			185,245				185,245				19,928	6,736
Other Depreciation:												
210	LAND GREENLEAF	4/26/18	245,096				245,096	0	--	Land	0	0
	Total Other Depreciation		245,096				245,096				0	0
	Total ACRS and Other Depreciation		245,096				245,096				0	0
	Grand Totals		430,341				430,341				19,928	6,736
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		430,341				430,341				19,928	6,736

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Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
INTEREST	$ 683		14			
TOTAL	$ 683					

Taxable Dividends from Securities

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
VARIOUS	$ 41,851		14			
ENDOWMENT	6,226		14			
TOTAL	$ 48,077					

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
REPAIRS	$ 26,462	$ 26,462	$	$
TELEPHONE	22,282	9,082	9,900	3,300
WAGES	6,758	6,758		
CLEANING / MAINTENANCE	4,459	4,459		
VOLUNTEER & BOARD DEVELOP	3,750			3,750
BAD DEBT	1,442		436	1,006
STAFF & PROGRAM DEVELOPME	1,340	1,079	27	234
PAYROLL TAX	517	517		
SUPPLIES	141	141		
TOTAL	$ 67,151	$ 48,498	$ 10,363	$ 8,290

Schedule A, Part II, Line 1(e)

Description	Amount
TOWNS AND CITIES	$ 283,901
FEDERAL & STATE	1,146,475
VARIOUS INDIVIDUALS/GROUPS	1,487,342
TOTAL	$ 2,917,718

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Federal Statements

Schedule A, Part II, Line 5 - Excess Gifts

Donor Name	Total	Excess
CITY OF PORTSMOUTH NH	$ 434,475	$ 214,406
RMH SEABROOK IMPREST	148,658	
NH CHARITABLE FOUNDATION	62,000	
STATE OF NH	91,719	
ADVANCED MANUFACTURING GROUP, LLC	100,000	
TD CHARITABLE FOUNDATION	150,000	
STRAFFORD COUNTY	67,779	
ALEXANDER SCOURBY	63,231	
TOTAL	$ 1,117,862	$ 214,406

Federal Statements

Schedule A, Part II, Line 8(e)

Description	Amount
INTEREST	$ 683
VARIOUS	41,851
ENDOWMENT	6,226
GREENLEAF APARTMENTS	105,354
TOTAL	$ 154,114

Schedule A, Part II, Line 12 - Current year

Description	Amount
WENTWORTH GALA	$ 550,211
SEACOAST FUNDRAISING POKER	67,854
TOTAL	$ 618,065

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Name	Affiliation*	Committees	Town of Residence	Term Began	Term Ends
Adams, Michael	Architect	Building	[redacted]	2016	2025
Ambrogi, Michael	Novocure		[redacted]	2023	2026
Bear, Bob	Retired	Program	[redacted]	2021	2024
Bellmare, Chris	Arista Networks	Development, Governance, Program	[redacted]	2020	2023
Bresette, Suzanne	Stratõgé Partners	Executive, Program, Development	[redacted]	2007	2025
Brown, Bob **Treasurer**	Self employed/consultant	Finance	[redacted]	2011	2023
Clark, Lisa	B2W	Development	[redacted]	2021	2024
Cohen, Ken	Psychiatrist	Program	[redacted]	2013	2025
Dillon, Denis	McLane Middleton	Nominating & Governance, Development	[redacted]	2004	2024
Drew, Kathryn	Merrill Lynch Wealth Management/Bank of America Corp.	Nominating & Governance	[redacted]	1999	2024
Gibb, Brian	Drummond Group	Program	[redacted]	2022	2025
Goddard, Steve	Retired	Development	[redacted]	2019	2025
Gregoire, Jason	Sheehan Phinney	Governance	[redacted]	2021	2024
Mathews, Shaun	Retired	Finance, Program	[redacted]	2019	2025
Moore, Vanda **Secretary**	Sprague Energy	Executive, Development	[redacted]	2013	2025
Pace, Joe	Full time Dad/Selectman/author	Development	[redacted]	2021	2024
Palmer, Theresa	State of New Hampshire	Program	[redacted]	2022	2025
Scourby, Lex	Chicken of the Sea Frozen Foods	Executive, Finance, Nominating & Governance, Development	[redacted]	2003	2024
Silva, Chuck **Vice President**	Retired	Executive, Nominating & Governance	[redacted]	2015	2024
St. Jean, Ben **President**	Clipper Strategic Consulting, LLC	Executive, Finance, Building	[redacted]	2015	2024
Stevens, Rob	Rector, St. John's Episcopal Church		[redacted]	2022	2025
Tierney, Gillian	Uniguest, Inc.	Governance	[redacted]	2020	2023
Williamson, Andrea	Edward Jones	Finance	[redacted]	2022	2025
Worboys, Mary Lee	Retired	Program	[redacted]	2011	2023

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Wildolfo Arvelo

"For ten years, I had the honor of watching Dr. Arvelo transform Great Bay Community College from a small, unengaged community college into one of the most respected and engaged colleges in the region. One of Will's greatest strengths is his ability to bring out the best in others. He empowers his direct reports to lead. He inspires the community, internal and external, to believe and invest in the organizational mission. Most impressive is his ability to move seamlessly and garner respect from students, staff, faculty, business, and community leaders. Simply stated, Will Arvelo is a transformative leader that enables people and organizations to achieve their best."

Michael Fischer, Ed.D.; President, York County Community College

Career Profile

A dynamic, visionary, and collaborative leader with 35 years of diverse leadership experience in improving and expanding learning, educational access and workforce and economic development opportunity. I am focused on equity, organizational resiliency, and economic inclusion across New Hampshire communities. I am driven by my passion for serving marginalized and underserved communities.

Key Areas of Expertise:

Leadership: Manage collaborative and effective relationships with deans, division directors, and faculty and staff as well as business, non-profit and community leaders. Have led in facility design, construction and management, Board development, grant writing and management, marketing and branding, fundraising, budget development and oversight, and community outreach. Highly effective managerial skills with the capability to adapt a leadership style to meet situational challenges while guiding teams to achieve desired results. Deeply committed to establishing/nurturing environments of collaboration and mutual respect.

Financial Management: Demonstrated ability to manage fiscal resources effectively in complex organizations. Managed a $20 million dollar budget and $28 million in grants by consistently tying the budget process with the strategic plan and setting clear priorities. Proven success identifying diverse funding sources and securing new funding/revenue streams. Raised hundreds of thousands of dollars annually through private donations to support student scholarships, classroom resources and faculty and staff development.

Strategic Planning: Worked with faculty and staff to develop a plan to increase enrollment and graduation. Successfully served on internal and external multi-functional teams that were responsible for opening new programs and services as well as establishing new mission, vision and values for the College (Great Bay). Worked with other Community College System Presidents and the Chancellor on System-wide initiatives tied to enrollment, marketing, retention, research, and collaboration with the University System and the State. Worked with the University System and high schools to transition from high school to community college to 4-year colleges seamlessly with such programs as *Running Start, Early College, eStart,* and Dual Admissions.

Student Engagement: Led efforts to include students in the College's (Great Bay) shared governance processes through training of student leaders to serve in student government, the College's Advisory Board and other college-wide committees. Met with students on a regular basis to gauge their experiences/progress.

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Professional Experience

Executive Director, Cross Roads House, Inc., Portsmouth, NH (2021 – Present)

- Lead the second largest homeless shelter in New Hampshire, which houses up to 130 individuals and 12 families nightly. This includes sheltering, feeding, triaging immediate health, mental health and addiction issues as well as working with the unhoused longer-term to get them permanently housed. Manage three facilities which include a main homeless shelter and offices, a family shelter, and a 12-unit permanent housing complex. Manage a $2.5 million annual budget and fundraising and grants process.
- Manage a permanent housing facility that houses former Cross Roads House residents.
- Lead outreach efforts with the CRH Board, the Seacoast community, media, donors and volunteers, and partner and state agencies. Work on advocacy efforts with legislators and Governor's Office and testify before the Legislature.

Director, New Hampshire Division of Economic Development (BEA), Concord, NH (2018 – Present)

- Lead the Division of Economic Development in support of business attraction, expansion and retention. Collaborate with the Office of Workforce Opportunity and the Department of Employment Security on workforce retention and training. Work in partnership with the community college and university systems on workforce training and other strategic issues. Work closely with business chambers, municipalities, and economic development and industry groups to increase economic opportunities for NH citizens. Visit with businesses across New Hampshire to understand their needs and priorities. Help to manage the State's Covid response to businesses. Worked with SBA and FEMA on immediate and long-term strategy for business resiliency post-Covid.
- Collaborate with the Commissioner on a 10-year economic development plan as well as post-pandemic recovery plan for NH. Serve on a variety of state-wide community, workforce and education boards, including SB190 (CTE), DOE K-12 Minimum Standards Task Force, State Workforce Innovation Board (SWIB), Council for Thriving Children, Benefits Cliff Working Group, NH Learning Initiative (NHLI), National Collaborative on Competency Based Learning (NCCBL), and Chair of the Commission on Mental Health Workforce Development.

Selected Highlights:

- Work with Governor's Office, Federal delegation, SBA, FEMA on Covid response;
- Lead efforts on diversity, equity and inclusion. Founded Business Alliance for People of Color (BAPOC-NH);
- Represent BEA at conferences, radio and television events; hosted "Business Matters" on 107.7FM.

President, Great Bay Community College, Portsmouth/Rochester, NH (2007 – 2017)

- Worked with a staff and faculty of over 200 and an operational budget of $20 million. Led inclusive visioning, strategic and shared governance planning retreats. Guided the development and nurturing of the senior leadership team. Served as Community College System liaison for partnerships with the University System. Worked with Chancellor, Presidents and System Board on System-wide improvements. Led marketing efforts in radio, TV, print and social media. Managed $28 million dollars in grants to develop System-wide manufacturing training capacity and a composites training center in Rochester. Recruited and on-boarded members of the College's Advisory Board. Developed the first partnerships with adult learning programs in Dover and Exeter.

Selected Highlights:

- Oversaw $30 million of capital improvements and the building of the main college campus and a satellite academic center; spearheaded and led fundraising efforts that raised over $2 million dollars in 6 years;
- Spearheaded re-branding efforts to develop a new name, logo, websites and collateral;
- Developed certificate/degree programs including NDT, CNC, Aviation, Automotive, Composites, Engineering Transfer, Medical Assisting, Massage Therapy, Insurance, Motorcycle Technician, Helicopter Pilot, and Welding;
- Led two successful 10-year NEASC accreditation studies and visits;
- Worked with faculty to engage students in NSF EPSCoR and NIH undergraduate research;
- Served as principle investigator for $20MM state-wide federal grant to promote STEM/advance manufacturing.

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VP: Corporate and External Relations, Benjamin Franklin Institute of Technology, Boston, MA (2004 – 2007)
- Worked with the President on strategic initiatives. Collaborated with faculty and staff across the College. Nurtured collaborative relationships with Boston Public Schools and local business and industry. Oversaw the writing of the NEASC ten-year accreditation study and visit. Wrote and managed several Federal DOL grants.

Dean of Enrollment Services (2000 – 2003) / Director of Admissions (1998 – 2000), Benjamin Franklin Institute of Technology, Boston, MA
- Oversaw marketing and enrollment strategies and spearheaded re-branding of the college with new name, logo, website and collateral. Restructured Financial Aid saving the college $240,000 annually.

Educational Development Coordinator (1997 – 1998) / Associate Director of Admissions (1996 – 1997), Roxbury Community College, Boston, MA

Community Engagement

Board Memberships include:

Founder and Chair: Business Alliance for People of Color (2020-Present) / DOE K-12 Minimum Standards Task Force (2021) / Council for Thriving Children (2020 – 2021) / Benefits Cliff Working Group (2019 – 2021) / Chair: Governor's Commission on Mental Health Workforce Development (2019 – 2021) / New Hampshire Learning Initiative (2019 – Present) / Founder and Chair: Economic Vitality New Hampshire (2018 – Present) / NHSPCA (2018 – Present) / Small Business Development Center (2018 – 2021) / State Workforce Innovation Board (2018 – 2021) / Member: Seacoast NAACP (2018 – Present) / National Collaborative for Competency Based Learning (2018 – Present) / Foundation for Healthy Communities (2017 – 2018) / Foundation for Seacoast Health (2015 – 2017) / New Hampshire College and University Council (2007 – 2017) / NSF EPSCoR Statewide Committee (2014 – 2016) / New Hampshire Postsecondary Education Commission (2012 – 2014) / Foundation, Community College System of New Hampshire (2007 – 2017) / United Way of the Greater Seacoast (2011 – 2015) / UNH College of Life Sciences & Agriculture (2007 – 2009)

Awards and Recognition

Distinguished Leader Award: Great Bay Community College (2019) / Honorary Doctorate: Granite State College (2018) / Dedicated Service Award: Great Bay Community College (2017) / Leadership Award: United Way of the Greater Seacoast (2015) / Citizen of the Year Award: Portsmouth Chamber of Commerce (2012) / Leadership Award: Benjamin Franklin Institute of Technology (2007) / New Leader Profile: Business NH Magazine (January 2022)

Education & Certifications

University of Massachusetts, Boston, MA
Ed.D. in Higher Education Administration (2012)
M.S. in Public Affairs (1992) / B.A. in History (1989)

"As a former CEO of a division of a Fortune 500 Company, I had the opportunity to work closely with Dr. Will Arvelo on a number of collaborations related to business and industry. Will has excellent interpersonal skills and is highly focused on the mission at hand. He has the innate ability to forge meaningful and lasting relationships with business and industry leaders. Will is a good listener, a quick study and has the ability to bring people together to execute strategic plans. He is an excellent orator who is able to persuade others to consider various options to business and industry issues. In the words of Washington Irving: "Great minds have purpose, others have wishes". I can assure you that Will has purpose!" *David Hampson, CEO, Willis Towers Watson*

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Stephanie A. Bacon

EDUCATION

New England College, Henniker, New Hampshire
Bachelor of Arts, Business Administration
Associates in Applied Science, Accounting

VALUABLE SKILLS

Intuit products with a focus on Quickbooks Pro Desktop & Premier beginning QBO training now
Solid MS Excel (up to intermediate) & Word experience
Adapts easily to other industry specific software and willing to train online for new programs

WORK HISTORY

2/23 to present — Cross Roads House, Portsmouth, NH
Finance Director/Human Resources
Responsible for weekly payroll, depositing/reconciling 941 taxes and quarterly reports, W2 & 1099 prep, A/P for CRH vendors and landlords thru rental assistance program, monthly state billing/job costing & reporting, insurance renewal/tracking, annual audit, develops policies and procedures for finance department, works with shelter manager to hire and place employees in available positions, onboards and exits employees as necessary, uses Quickbooks Premier to reconcile bank accounts & credit cards, monitors company provided Simple IRA for employees, attends Finance Committee meetings to present monthly overview of P&L, BS and Cash Flow, works under FC direction to track and place investment accounts and endowments

12/20 to 12/22 — Self-employed as small business bookkeeper working from home during covid.
Full-time caregiver to family member with Lewy Body Dementia.

1/19 to 12/20 — MSJ, Dover, NH
Full Charge Bookkeeper/Office Administrator
Accounting to include daily data entry and reconciliation of 12 checking accounts, cash/credit card deposits from 6 brick & mortar stores and online sales, monthly sales tax reports/payments for ME and MA, Bi-weekly payroll for 20/30 employees using 3rd party payroll co., 1099 payments to contractors, tracked and filed all licenses needed, setup and maintained sales commission reports, Bookkeeping office relocated to Newburyport, MA from Dover, NH during COVID, unable to commute causing job change

11/06 to 1/19 — HCA, Kennebunk, ME
Bookkeeper/Office Administrator
Full Charge Bookkeeper for a small 501c (3) Art school, work included tracking & invoicing students/donor contributions, Accounts Payable & Receivable, bank account reconciliation, cash flow management, sales tax payments and reports for ME & MA, 941 & 940 deposits and reports, prepared QB files and Statement of Functional Expenses for accountant to complete Form 990, assisted with enrollment, certifying documents and fund-raising, managed on-site retail art supply store including ordering/tracking inventory & cash flow, founder of school has retired, classes & workshops have been relocated to Colorado

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04/03 to 11/06 — Fitness in Northern New England, Inc., York, ME
Bookkeeper/Office Administrator
Account reconciliation, A/P & A/R, cash flow analysis for 6 fitness centers/locations, banking, AJE's, invoicing & sales tax reports for owner's second business
Owner successfully sold both businesses leading to position at HCA

09/00 to 04/03 — McHenry Architecture, Terra Firma Landscape Architecture, Sumner Davis Architects
Bookkeeper/Office Administrator – Independent Contractor
Bookkeeping and Administrative support for all three businesses
payroll & tax deposits, 941 & 940 reports, AJE's, account reconciliation, tracked architectural contracts and reimbursable expenses, monitored lines of credit and loans, administrative work as needed, all three businesses grew big enough to require full-time support which coincided with being hired to assist Fitness in Northern NE with the sale of their business

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SANDRA L. BEAUDRY
Licensed Marriage and Family Therapist, NH #22

EDUCATION

Master of Science, December 1992
Marriage and Family Therapy
University of New Hampshire

Bachelor of Science, September 1987
Human Services
University of Southern New Hampshire

CLINICAL AND SOCIAL SERVICE MANAGEMENT EXPERIENCE

CROSS ROADS HOUSE
Portsmouth, NH — *January 2014 to present*
Program Director

- Supervise Shelter and Community-Based Clinical Case Management program
- Responsible for enhancement of programming to support residents physical and emotional well-being, self-sufficiency, and move to permanent housing
- Establish inter-agency partnerships
- Seek diverse funding, including government and private grants and the provision of reimbursable services
- Identify and meet direct and clinical service staff training needs
- Oversee CRH entry into the Homeless Management Information System, data collection and outcome tracking
- Direct Permanent Supportive Housing and Rapid Re-Housing programs

WAYPOINT (FORMERLY CHILD AND FAMILY SERVICES)
Manchester, Concord, Portsmouth, NH — *February 1997 to January 2014*
Program Director — *October 2008 to January 2014*
Program Leadership and Supervision

- Directed statewide counseling and adolescent/young adult substance abuse treatment programs and a federally funded mentoring/family support program for youth being released from the Sununu Youth Services Center (joint project with Goodwill of NNE)
- Supervised 14 direct report clinical staff and two interns
- Supported implementation of Trauma-Focused Cognitive Behavioral Therapy and trauma-informed care
- Provided supervision and clinical support to the Seacoast Street Outreach Program mental health clinician and oversaw the mental health subcontract with the Healthcare for the Homeless program at Families First
- Developed and maintained procedure manuals for counseling and substance abuse treatment programs
- Oversaw quality assurance of clinical records and implementation of evidence-based practices.
- Developed, monitored, and maintained program budgets that have ranged from a total of $1 million to $1.4 million annually
- Supervised and coordinated the statewide CFS Deployment Cycle Support Program, which provided home-based counseling and support to military service members and their families before, during, and after deployment, through a subcontract with Easter Seals
- Directed the Family Intervention Program, state-contracted barrier-resolution services for TANF recipients in the New Hampshire Employment Program across the state, including four sub-contracts with Family Resource Centers
- Provided administrative and clinical support to Healthy Marriage Responsible Fatherhood federal grant project serving fathers in the state prison system and their families.

Grants and Contracts

- Managed or co-managed four multi-year federal grants from SAMHSA, OJJDP, and ACF, including data collection and reporting, continuation applications, annual progress reports, and no-cost extension requests
- Managed state contracts with BDAS, DOC, and DFA, including proposal writing and submission, data collection and reporting, and budget development
- Wrote or contributed to grant proposals to foundations, including grants received from Peoples United Bank for Seacoast office-based family counseling and Healthcare Gives for mobile mental health services in the Street Outreach Program
- Developed proposals and received funding from United Way agencies across the state
- Wrote proposals to municipalities, including the city of Portsmouth, and presented to town selectman and town budget meetings

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- Facilitated agency contracts with managed care companies for counseling and substance abuse treatment services and the credentialing of CFS clinical staff
- Provided the CFS agency administrator function for WITS, the web-based treatment, data, pay-for-performance, and billing center for Access to Recovery and BDAS treatment contracts

Board and Community Involvement

- Served as the staff liaison to the CFS Seacoast Regional Advisory Board, facilitating monthly meetings and their work in fundraising, including the RiverWoods Gala and the Lonza golf tournament
- Facilitated a multi-disciplinary advisory board for the CFS Adolescent Substance Abuse Treatment program with representatives from prevention, treatment, school and juvenile justice service providers
- Represented CFS on the following boards: *New Hampshire Alcohol and Other Drug Service Providers Association, Health First* (Laconia and Franklin), and *Community Resource Network* (Seacoast)
- Serve as Board Secretary and Conference Registrar for the *New Hampshire Association for Infant Mental Health*

Program Manager *June 2007 to October 2008*
Managed Family Intervention Program

Marriage and Family Therapist *February 1997 to June 2007*
Provided assessment and psychotherapy services to individuals, couples and families in a variety of Seacoast area settings, including community-based therapy to individuals and families experiencing homelessness or housing insecurity in conjunction with the *Healthcare for the Homeless* program, consultation to *Community Child Care Center,* and critical incident response with the state *Disaster Behavioral Health Response Team.* Served on the board of *SeaCare Health Services* for nine years as the mental health representative.

COMMUNITY PARTNERS
Rochester, NH
Home-Based Clinician *May 1992 to February 1997*
Provided home-based family therapy, case management, and provider consultation services to multi-problem families in Strafford County. Helped develop and taught Child Impact seminar for divorcing parents.

RESIDENTIAL AND CASE MANAGEMENT EXPERIENCE IN DEVELOPMENTAL DISABILITIES

Service Coordinator *October 1988 to August 1991*
Provided service coordination and individual support to developmentally disabled adults and their families.
Merrimack Valley Case Management Team, Mass. Dept. of Mental Retardation, Haverhill, MA
Case Manager *April 1987 to September 1988*
Obtained and coordinated community services for developmentally disabled adults.
One Sky, Portsmouth, NH
Coordinator of Community Residences *December 1984 to April 1987*
Supervised the operation of four licensed community residences for developmentally disabled adults
Group Home Coordinator *February 1983 to December 1984*
Established and managed group home for four deinstitutionalized men.
Sullivan County Developmental Services, Claremont, NH
Assistant Residential Program Supervisor *March 1982 to January 1983*
ACCESS, Conshohocken, PA
Resident Manager *November 1980 to March 1982*
River Crest Center, Mont Clare, PA

PROFESSIONAL MEMBERSHIP AND EDUCATION

Clinical Fellow and Approved Supervisor, American Association of Marriage and Family Therapy

Adjunct Professor *January 2013 to May 2015*
Spring Semester Marriage and Family Therapy Graduate Practicum, University of New Hampshire

Teaching Assistant *September 1991 to May 1992*
Introduction to Human Development course, University of New Hampshire

Presenter, various professional continuing education workshops, including *Assessing Families, Working with Difficult Families, Child Care Consultation,* and *The NH DOC Fatherhood Project*

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Melissa Leeman

I have been a manager for over 11 years in the social service field

Highly motivated, self starter, and exceptional muli-tasker, that has comprehensive client service experience. Accustomed to working in a fast paced environment, possesses the ability to think quickly, and can successfully manage difficult situations. With a strong commitment to serving the needs of disadvantaged adults, including homeless, varying mental health issues and special needs populations. Very creative and adept at crisis prevention/intervention. Has excellent communication and time management skills.

Authorized to work in the US for any employer

Work Experience

Resident Service Coordinator
Avesta Housing - South Portland, ME
March 2021 to Present

Program Director
Vinfen - Dorchester, MA
March 2019 to March 2021

I am responsible for 5 residents that have Intellectually Disabilities
I over see the budgets, training for 6 full time staff and 5 per diem staff. I have ISP meeting to help residents work on there goals that are put in place with DDS, work with Staff with MAP, schedules, transportation and Covid -19 safety measures record keeping data reporting

Program Manager
Volunteers of America - Dorchester, MA
January 2017 to February 2019

I oversee 10 staff for a 16 bed mens co occurring house from training, budgeting, scheduling ,payroll.. data entry.. help with case manager deal with difficult clients. And all other duties as assigned

Triage Supervisor
Pine Street Inn
2015 to January 2017

- Monitor and track data quality input by intake specialist and other staff
- Serve as a liaison with referral sources to educate other service providers resulting in decrease in inappropriate referrals
- Lead and oversee Triage and intake programming, including staff scheduling, training, coaching and documentation
- Develop and provide newly homeless or chronically homeless guest with detailed orientation to shelter services, including case management and housing opportunities

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Intake Specialist
Pine Street Inn
2014 to 2015

that are new to the Shelter or who are coming back and enroll into ETO
- Diversion\Triage of Guess who have other place to go Bus tickets or referrals
- Work with some of the Health care providers about Discharges
- Help guest with substance abuse issues to Treatment programs
- Help manage the milieu

Human Services Counselor
Oxford Street Shelter
2011 to 2014

Empower homeless clients to locate, apply for, and secure
Safe, affordable housing
- Assist in applying for appropriate low-income housing programs
- Completed intake and assessments with clients new to the shelter
- Outreach services to clients newly housed to ensure a smooth transition
- Referrals to needed mainstream resources
- Collaborate with other city and private agencies to ensure holistic care for clients
- Milieu management in the largest shelter north of Boston
- Crisis Intervention and de-escalation of clients in an ever-changing

And diverse population

Per Diem Shelter Attendant
Oxford street shelter - Portland, ME
May 2010 to July 2011

- Completed and evaluated clients needs during intake process.
- Milieu management of more than 200 clients per night
- Utilized de-escalation techniques to assist clients in self-regulation

Shelter Manager
Milestone - Portland, ME
August 2005 to September 2010

- Program manager for a 41 bed shelter for men and women with co-occurring Disorders.
- Supported clients with daily living skills
- Employed motivational interviewing skills to support clients with substance abuse issue.
- Client referrals to mainstream resources
- Trained shelter and support staff in crisis intervention
- Responsible for staffing, training and hiring for the entire shelter
- Instrumental in start-up of the mobile street outreach program in Portland

Professional Achievements:
- Completed Co-Occurring disorder training
- Nonviolent Crisis Intervention Instructor
- Trained in De-escalation by Spring Harbor Hospital
- Certificate for Management Skills for first time Supervisors
- Certificate for Trauma Sensitive Treatment in Detox and Shelter Settings
- Certificate in Motivational Interviewing
- Certified in First Aid and CPR

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- Experience in ETO

Education

Bachelor's in Human Services

University of Maine at Augusta - Bangor - Augusta, ME
January 2004 to August 2009

Skills

- Program Management
- Map certified
- Windows 10 (3 years)
- Trauma informed care (8 years)
- Safety care instructor (7 years)
- Excel (4 years)
- Microsoft office (6 years)
- Experience with ETO (4 years)
- Experience with ACCS (Less than 1 year)
- Apple
- Case Management (5 years)
- Motivational Interviewing (9 years)
- Crisis Intervention (10+ years)
- Case Management
- Motivational Interviewing
- Triage (10+ years)
- Conflict Management
- Leadership
- Supervising experience
- Maintenance

Certifications and Licenses

Driver's License

CPR

August 2020 to August 2022

Adult and child CPR and AED and Frrst Aid

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KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: **Cross Roads House, Inc.**

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Arvelo, Wildolfo	Executive Dirctor	24.00%	$33,360.00
Bacon, Stephanie	Finance Director/Human Resources	24.00%	$18,000.00
Beadry, Sandra	Program Director	24.00%	$18,720.00
Leeman, Melissa	Shelter Manager	24.00%	$16,800.00
		0.00%	$0.00
		0.00%	$0.00

FORM NUMBER P-37 (version 2/23/2023)

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-02)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Families In Transition		1.4 Contractor Address 122 Market Street Manchester, NH 03101	
1.5 Contractor Phone Number 603-641-9441	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $1,929,200
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Maria Devlin A333D28F4E140C... Date: 3/4/2024		1.12 Name and Title of Contractor Signatory Maria Devlin President & CEO	
1.13 State Agency Signature DocuSigned by: Katja S. Fox ED9D05B04C63442... Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino 788734844941460...		On: 3/5/2024	
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials MD (DS)
Date 3/4/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

DS
MD
Contractor Initials

Date 3/4/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

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Contractor Initials MD

Date 3/4/2024

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

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Contractor Initials MD

Date 3/4/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Hillsborough County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards.

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics

to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and

documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the

Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement

Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

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 Contractor 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 Contractor 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 contractor 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 Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:

   1.1. 100% General funds.

2. For the purposes of this Agreement the Department has identified:

   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.

3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.

4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:

   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.

   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.

   4.3. Identifies and requests payment for allowable costs incurred in the previous month.

   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.

   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.

   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

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

5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.

6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

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Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Families in Transition
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable)	0.1
Line Item	**Program Cost - Funded by DHHS**
1. Salary & Wages	$346,908
2. Fringe Benefits	$1
3. Consultants	$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0
5.(a) Supplies - Educational	$0
5.(b) Supplies - Lab	$0
5.(c) Supplies - Pharmacy	$0
5.(d) Supplies - Medical	$0
5.(e) Supplies Office	$0
6. Travel	$0
7. Software	$0
8. (a) Other - Marketing/ Communications	$0
8. (b) Other - Education and Training	$0
8. (c) Other - Other (specify below)	$0
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
9. Subrecipient Contracts	$0
Total Direct Costs	$346,909
Total Indirect Costs	$34,691
TOTAL	$381,600

Contractor Initials: MD (DS)

Date: 3/4/2024

DocuSign Envelope ID: 255CF289-44A8-467A-950A-3A77D7B1156C

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Families in Transition
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/24-6/30/25
Indirect Cost Rate (if applicable)	0.1

Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	$1,406,908
2. Fringe Benefits	$1
3. Consultants	$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0
5.(a) Supplies - Educational	$0
5.(b) Supplies - Lab	$0
5.(c) Supplies - Pharmacy	$0
5.(d) Supplies - Medical	$0
5.(e) Supplies Office	$0
6. Travel	$0
7. Software	$0
8. (a) Other - Marketing/ Communications	$0
8. (b) Other - Education and Training	$0
8. (c) Other - Other (specify below)	$0
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
9. Subrecipient Contracts	$0
Total Direct Costs	$1,406,909
Total Indirect Costs	$140,691
TOTAL	$1,547,600

Contractor Initials: MD (DS)

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials DS MD

Date 3/4/2024

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.

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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.

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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;

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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

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 or other 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.

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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,

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herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, 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) g. and (3) n.l., and the defense and indemnification provisions 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	FIT-NHNH, Inc
The State	Name of the Contractor
DocuSigned by: Katja S. Fox ED0D06B04CB3442...	DocuSigned by: Maria Devlin A6231728B74E140C...
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Maria Devlin
Name of Authorized Representative	Name of Authorized Representative
Director	President & CEO
Title of Authorized Representative	Title of Authorized Representative
3/4/2024	3/4/2024
Date	Date

Contractor Initials DS MD

Date 3/4/2024

DocuSign Envelope ID: 255CF289-44A8-467A-950A-3A77D7B1156C

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 FAMILIES IN TRANSITION is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 13, 1994. 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: 207982

Certificate Number: 0005779491

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 18th day of May A.D. 2022.

David M. Scanlan

Secretary of State

DocuSign Envelope ID: 255CF289-44A8-467A-950A-3A77D7B1156C

CERTIFICATE OF AUTHORITY

I, Heather Whitfield 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 Families in Transition.
(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 March 9, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Maria Devlin, President/CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Families in Transition 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: 2/9/24

Heather Whitfield
Signature of Elected Officer
Name: Heather Whitfield
Title: Board of Director, Chair

DocuSign Envelope ID: 255CF289-44A8-467A-950A-3A77D7B1156C

FIT&NHN-01 NMAGNARELLI

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 2/21/2024

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 License # AGR8150 Clark Insurance One Sundial Ave Suite 302N Manchester, NH 03103	CONTACT NAME: Nancy Magnarelli, ACSR PHONE (A/C, No, Ext): (603) 716-2368 FAX (A/C, No): (603) 622-2854 E-MAIL ADDRESS: nancy.magnarelli@marshmma.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Selective Insurance Co of South Carolina	19259
INSURED FIT/NH Inc Families in Transition Inc 122 Market St Manchester, NH 03101	INSURER B : Beazley Insurance Company Inc.	37540
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$	1,000,000
	CLAIMS-MADE X OCCUR			S 2635968	1/10/2024	1/10/2025	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:							$	
A	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$	1,000,000
	X ANY AUTO			S 2635968	1/10/2024	1/10/2025	BODILY INJURY (Per person)	$	
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$	
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$	
								$	
A	X UMBRELLA LIAB X OCCUR			S 2635968	1/10/2024	1/10/2025	EACH OCCURRENCE	$	5,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$	5,000,000
	DED X RETENTION $ 0							$	
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE / OTH-ER		
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N	N/A					E.L. EACH ACCIDENT	$	
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$	
							E.L. DISEASE - POLICY LIMIT	$	
B	Professional			W36839240101	1/10/2024	1/10/2025	$2,500 Retention		1,000,000
B	Professional			W36839240101	1/10/2024	1/10/2025	Aggregate		3,000,000

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

CERTIFICATE HOLDER

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

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Sean Parnell

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Granite State Healthcare
and Human Service Trust

PO Box 4197
Concord, NH 03302-4197

Issue Date 02/20/2024

This certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage afforded by the policies below.

Certificate Of Insurance

CERTIFICATE HOLDER

NH DHHS
129 Pleasant Street
Concord , NH 03301

Companies Affording Coverage

COMPANY LETTER	A	The Granite State Healthcare And Human Services Self-Insured Group Trust
COMPANY LETTER	B	Midwest Employers Casualty Corp.

This policy is effective on 1/1/2024 12:00 AM, and will expire on 1/1/2025 12:00 AM. This policy will automatically be renewed unless notified by either party by October 1st of any fund year.

COVERAGES

This is to certify that the Workers' Compensation and Employer's Liability Insurance has been issued to the insured named above for the policy period indicated, not withstanding 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.

Type of Insurance/Carrier	Policy Number	Policy Effective	Policy Expiration	LIMITS	
Workers' Compensation & Employer's Liability The Granite State Healthcare And Human Services Self-Insured Group Trust	HCHS20240000555	1/1/2024 12:00 AM	1/1/2025 12:00 AM	W/C Statutory Limits E.L. Each Accident E.L. Disease - Pol Limit E.L. Disease - Each Emp	 $1,000,000 $1,000,000 $1,000,000
Excess Insurance Midwest Employers Casualty Corp.	EWC009477	1/1/2024 12:00 AM	1/1/2025 12:00 AM	Workers' Compensation Employer's Liability	Statutory $1,000,000

Description of Operations: ☐ Excluded Officer

Covering operations of the insured during the policy term. Per NH Law, additional insured and waiver of subrogation are not allowed on workers' comp. COIs.

MEMBER
Families in Transition
122 Market Street
Manchester, NH 03101

CANCELLATION
Should any of the above described policies be canceled before the expiration date thereof, the issuing company will endeavor to mail 30 days written notice to the certificate holder named to the left, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

02/20/2024

Authorized Representative **Date**

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Families in Transition

Our Mission

The mission of Families in Transition is to prevent and break the cycle of homelessness.

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BerryDunn

Families in Transition

CONSOLIDATED FINANCIAL STATEMENTS

with

SUPPLEMENTARY INFORMATION

and

FEDERAL REPORTS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

December 31, 2022
(With Comparative Totals for 2021)

With Independent Auditor's Reports

DocuSign Envelope ID: 255CF289-44A8-467A-950A-3A77D7B1156C

BerryDunn

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Families in Transition, Inc. and Subsidiaries

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Families in Transition, Inc. and Subsidiaries (the Organization), which comprise the consolidated statement of financial position as of December 31, 2022 and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization as of December 31, 2022, and the changes in their consolidated net assets and their consolidated cash flows for the year then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

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

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

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

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

In performing an audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 consolidated 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.

Report on Summarized Comparative Information

We have previously audited the Organization's 2021 consolidated financial statements and, in our report dated March 23, 2022, expressed an unmodified opinion on those audited consolidated financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

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Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information, which consists of the consolidating statement of financial position as of December 31, 2022, and the related consolidating statements of activities and functional expenses for the year then ended, is presented for purposes of additional analysis of the consolidated financial statements, rather than to present the financial position and changes in net assets of the individual entities and is not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the consolidated financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling the supplementary information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 18, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
April 18, 2023

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FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidated Statement of Financial Position

December 31, 2022
(With Comparative Totals for December 31, 2021)

	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	$ 3,032,429	$ 2,533,606
Accounts receivable	38,023	54,462
Grants and contributions receivable	377,189	779,471
Prepaid expenses	155,054	148,305
Other current assets	60,395	52,054
Total current assets	3,663,090	3,567,898
Replacement reserves	581,065	543,800
Reserve cash designated for properties	535,434	787,044
Investments	2,004,113	2,704,576
Investment in related entity	1,000	1,000
Property and equipment, net	34,057,824	33,326,635
Development in process	46,458	416,959
Total assets	$ 40,888,984	$ 41,347,912
LIABILITIES AND NET ASSETS		
Current liabilities		
Current portion of long-term debt	$ 597,670	$ 300,631
Accounts payable	184,700	299,996
Accrued expenses	265,412	281,146
Line of credit	175,000	-
Other current liabilities	95,593	80,526
Total current liabilities	1,318,375	962,299
Long-term debt, net of current portion and unamortized deferred costs	15,915,867	15,046,178
Total liabilities	17,234,242	16,008,477
Net assets		
Without donor restrictions - controlling interest	22,375,585	22,475,352
Without donor restrictions - noncontrolling interest	-	1,637,291
Total without donor restrictions	22,375,585	24,112,643
With donor restrictions	1,279,157	1,226,792
Total net assets	23,654,742	25,339,435
Total liabilities and net assets	$ 40,888,984	$ 41,347,912

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

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FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidated Statement of Activities

Year Ended December 31, 2022
(With Comparative Totals for the Year Ended December 31, 2021)

	Without Donor Restrictions - Controlling Interest	Without Donor Restrictions - Noncontrolling Interest	Total Without Donor Restrictions	With Donor Restrictions	Total 2022	Total 2021
Revenue and support						
Federal, state and other grant support	$ 3,135,073	$ -	$ 3,135,073	$ 940,655	$ 4,075,728	$ 3,956,290
Coronavirus Aid, Relief and Economic Security (CARES) Act grants	-	-	-	-	-	1,670,287
Rental income, net of vacancies	2,655,665	-	2,655,665	-	2,655,665	2,383,369
Thrift store sales	647,498	-	647,498	-	647,498	592,005
Public support	2,808,811	-	2,808,811	-	2,808,811	2,500,288
Special events	413,610	-	413,610	-	413,610	342,619
Developer fees	95,661	-	95,661	-	95,661	-
Unrealized (loss) gain on investments	(400,444)	-	(400,444)	-	(400,444)	234,310
Gain (loss) on disposal of property and equipment	13,506	-	13,506	-	13,506	(267,413)
Interest income	5,845	-	5,845	-	5,845	2,334
In-kind donations	49,947	-	49,947	-	49,947	42,933
Forgiveness of debt	131,267	-	131,267	-	131,267	131,267
Medicaid reimbursements	445,262	-	445,262	-	445,262	415,708
Other income	296,912	-	296,912	-	296,912	147,748
Net assets released from restrictions	888,290	-	888,290	(888,290)	-	-
Total revenue and support	11,186,903	-	11,186,903	52,365	11,239,268	12,151,745
Expenses						
Program activities						
Housing	10,149,416	-	10,149,416	-	10,149,416	10,270,758
Thrift store	539,327	-	539,327	-	539,327	415,817
Total program activities	10,688,743	-	10,688,743	-	10,688,743	10,686,575
Fundraising	886,465	-	886,465	-	886,465	809,441
Management and general	1,348,001	-	1,348,001	-	1,348,001	1,226,858
Total expenses	12,923,209	-	12,923,209	-	12,923,209	12,722,874
Change in net assets from operations	(1,736,306)	-	(1,736,306)	52,365	(1,683,941)	(571,129)
Capital contributions	-	-	-	-	-	3,751
Partnership distributions	-	(752)	(752)	-	(752)	(308)
Change in net assets before reclassification of portion attributable to noncontrolling interest in subsidiaries	(1,736,306)	(752)	(1,737,058)	52,365	(1,684,693)	(567,686)
Transfer of noncontrolling interest resulting from assignment of limited partner rights to Housing Benefits, Inc. (Housing Benefits)	1,636,539	(1,636,539)	-	-	-	-
Change in net assets	(99,767)	(1,637,291)	(1,737,058)	52,365	(1,684,693)	(567,686)
Net assets, beginning of year	22,475,352	1,637,291	24,112,643	1,226,792	25,339,435	25,907,121
Net assets, end of year	$ 22,375,585	$ -	$ 22,375,585	$ 1,279,157	$ 23,654,742	$ 25,339,435

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

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FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidated Statement of Functional Expenses

Year Ended December 31, 2022
(With Comparative Totals for the Year Ended December 31, 2021)

	Program Activities			Management	2022	2021
	Housing	Thrift Store	Fundraising	and General	Total	Total
Salaries and benefits						
Salaries and wages	$ 4,632,849	$ 297,937	$ 463,285	$ 694,928	**$ 6,088,999**	$ 5,819,125
Employee benefits	418,938	20,810	41,893	62,841	**544,482**	644,479
Payroll taxes	368,923	23,053	36,893	55,339	**484,208**	452,157
Total salaries and benefits	5,420,710	341,800	542,071	813,108	**7,117,689**	6,915,761
Other expenses						
Advertising	10,675	13,668	727	1,091	**26,161**	18,541
Bad debts	28,184	-	-	-	**28,184**	25,698
Bank charges	11,110	10,137	1,092	1,639	**23,978**	23,809
Condominium association fees	16,200	-	-	-	**16,200**	14,575
Consultants	132,018	4,732	13,201	19,803	**169,754**	102,222
COVID expenses	6,359	-	636	954	**7,949**	27,701
Depreciation	1,216,458	3,181	109,227	163,840	**1,492,706**	1,459,141
Events	90,769	167	-	-	**90,936**	29,137
Food	145,684	-	-	-	**145,684**	238,472
General insurance	190,987	4,146	15,982	23,973	**235,088**	199,689
Interest expense	162,499	-	21,224	31,837	**215,560**	209,062
Management fees	(90,360)	90,000	-	-	**(360)**	(1,604)
Meals and entertainment	3,158	-	304	457	**3,919**	5,397
Membership dues	96,735	-	9,583	14,374	**120,692**	11,452
Office supplies	95,726	9,848	8,462	12,693	**126,729**	148,673
Operational expenses - other	-	-	-	-	-	362,333
Participant expenses	80,441	-	-	-	**80,441**	93,431
Postage	5,138	-	514	771	**6,423**	8,618
Printing	26,072	163	2,455	3,682	**32,372**	20,726
Professional fees	187,107	4,000	16,631	24,947	**232,685**	214,273
Rental subsidies	176,911	-	-	-	**176,911**	265,605
Repairs and maintenance	691,267	26,906	59,509	89,264	**866,946**	804,163
Staff development	10,339	91	1,003	1,504	**12,937**	33,060
Taxes	338,144	2,068	-	-	**340,212**	333,070
Technology support	106,302	27	8,740	13,111	**128,180**	202,248
Telephone	117,805	1,154	11,504	17,256	**147,719**	131,871
Travel	24,888	-	2,455	3,682	**31,025**	36,126
Utilities	713,902	15,379	61,145	91,717	**882,143**	683,839
Workers' compensation	134,188	11,860	-	18,298	**164,346**	105,785
Total expenses	$ 10,149,416	$ 539,327	$ 886,465	$ 1,348,001	**$ 12,923,209**	$ 12,722,874

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

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FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidated Statement of Cash Flows

Year Ended December 31, 2022
(With Comparative Totals for the Year Ended December 31, 2021)

	2022	2021
Cash flows from operating activities		
Change in net assets	$ (1,684,693)	$ (567,686)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	1,506,050	1,472,485
Forgiveness of debt	(131,267)	(131,267)
Unrealized loss (gain) on investments	400,444	(234,310)
(Gain) loss on disposal of property and equipment	(13,506)	267,413
Change in operating assets and liabilities:		
Accounts receivable	16,439	13,484
Grants and contributions receivable	402,282	912,027
Prepaid expenses	(6,749)	(60,552)
Other current assets	(8,341)	39,530
Accounts payable	(16,796)	80,826
Accrued expenses	(15,734)	16,563
Other current liabilities	15,067	(54,167)
Net cash provided by operating activities	463,196	1,754,346
Cash flows from investing activities		
Withdrawal from (purchases of) investments	300,019	(1,235,259)
Investment in development in process	(1,528,079)	(450,004)
Proceeds from disposal of assets	39,578	-
Acquisition of property and equipment	(449,887)	(1,045,458)
Net cash used by investing activities	(1,638,369)	(2,730,721)
Cash flows from financing activities		
Proceeds from long-term debt	1,791,621	265,091
Payments on long-term debt	(331,970)	(320,045)
Net cash provided (used) by financing activities	1,459,651	(54,954)
Net increase (decrease) in cash and restricted cash	284,478	(1,031,329)
Cash and restricted cash, beginning of year	3,864,450	4,895,779
Cash and restricted cash, end of year	$ 4,148,928	$ 3,864,450
Composition of cash, cash equivalents and restricted cash, end of year:		
Cash and cash equivalents	$ 3,032,429	$ 2,533,606
Replacement reserves	581,065	543,800
Reserve cash designated for properties	535,434	787,044
	$ 4,148,928	$ 3,864,450
Supplemental disclosures:		
Acquisition of property and equipment and development in process through accounts payable	$ -	$ 98,500
Property and equipment transferred from development in process	$ 1,800,080	$ 350,380
Interest paid	$ 202,216	$ 195,718

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

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Organization

Families in Transition, Inc. (FIT), an incorporated New Hampshire nonprofit, provides hunger relief, emergency shelter, safe affordable housing and support services to individuals and families who are homeless or in need in the State of New Hampshire. The programs and services offered provide positive outcomes through the incorporation of evidence based models and practices to meet identified needs and goals of those they serve and provide an integrated system of care to prevent homelessness when possible and rapidly rehouse those who become homeless, including both the chronically homeless and families with children.

FIT directly owns and operates housing programs in facilities located on Amherst Street, Spruce Street, Lake Avenue and Douglas Street in Manchester, New Hampshire. Additional housing facilities are owned and operated by Family Bridge Limited Partnership (the Partnership), located on Second Street in Manchester, New Hampshire, and Family Willows Limited Partnership (Family Willows), located on South Beech Street in Manchester, New Hampshire (collectively referred to as the Limited Partnerships).

During 2022, Family Willows reached the end of its initial 15-year low-income housing tax credit compliance period. As a result, effective October 31, 2022, BCCC, Inc. and BF Garden Midway Tax Credit Fund I withdrew from Family Willows and transferred their ownership interest to Housing Benefits, a non-profit Community Development Housing Organization, located in Manchester, New Hampshire. Big Shady Tree, Inc. (Big Shady Tree) is a wholly-owned corporation by FIT and is the .01% sole general partner in Family Willows.

During 2021, the Partnership reached the reached the end of its initial 15-year low-income housing tax credit compliance period. As a result, effective August 31, 2021, BCCC, Inc. and Boston Financial Corporate Tax Credit Fund XXII withdrew from the Partnership and transferred their ownership interest to Housing Benefits. In January 2022, Second Street Family Mill, Inc., the general partner, transferred its ownership interest in the Partnership to Housing Benefits. As a result, all assets and liabilities of the Partnership will have been assumed by Housing Benefits, dissolving the Partnership as a limited partnership.

FIT also owns and operates emergency shelters for homeless individuals in facilities located on Manchester Street and Lake Ave in Manchester, New Hampshire. In 2020, FIT purchased an additional property on Lake Ave in Manchester, New Hampshire where it operates its food pantry formerly located at the Manchester Street, Manchester, New Hampshire facility.

Housing Benefits was created to identify and develop new housing units and refurbish existing units to meet the persistent need of combating homelessness. Completed housing units are located on Concord Street, School & Third Street, Lowell Street, Belmont Street, Market Street, Spruce Street, and Hayward Street, in Manchester, New Hampshire as well as additional housing facilities located on Central Avenue in Dover, New Hampshire (Dover), Bicentennial Square in Concord, New Hampshire and an emergency shelter located in Wolfeboro, New Hampshire. During 2022, Housing Benefits finished the redevelopment of an 11 unit property providing permanent, supportive housing for those experiencing homelessness located on Union Street in Manchester, New Hampshire.

HB-AH, LLC (HB-AH) was legally formed as a limited liability company organized under the laws of the State of New Hampshire, which is treated as a disregarded entity for income tax purposes. HB-AH's purpose is to acquire, own, rent; operate and manage 23 residential apartments located in Manchester, New Hampshire. HB-AH is to operate exclusively to further the charitable purpose of Housing Benefits, HB-AH's sole member.

FIT was the sole member of Manchester Emergency Housing, Inc. (MEH), a New Hampshire nonprofit corporation providing immediate shelter to homeless families in the Manchester, New Hampshire area. During 2021, MEH legally dissolved and the program was absorbed by FIT's operations.

FIT also owns 100% of Family Outfitters, LLC (Outfitters), a limited liability corporation. Outfitters operates an independent thrift store in Manchester, New Hampshire with the sole purpose of generating an alternate funding stream for FIT.

FIT is the sole member of The New Hampshire Coalition to End Homelessness (NHCEH), a statewide entity, whose mission is to "eliminate the causes for homelessness through research, education and advocacy."

Wilson Street Condominium Association (WSCA) was established for the purpose of maintaining and preserving a five unit property located on Wilson Street in Manchester, New Hampshire. FIT is the majority owner of the Association.

1. Summary of Significant Accounting Policies

Newly Adopted Accounting Principle

In June 2016, the Financial Accounting Standards Board issued Accounting Standards Update No. 2016-02, *Leases* (Topic 842), to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities in the statement of financial position and disclosing key information about leasing arrangements. The adoption of the pronouncement and related guidance during the year ended December 31, 2022 did not have a material impact on the Consolidated financial statements of the Organization since the rent agreements qualify as short-term leases.

Principles of Consolidation

Since Big Shady Tree has control of the Family Willows, in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 810-20-25, *Consolidation*, the financial statements of Family Willows are required to be consolidated with these consolidated financial statements.

The consolidated financial statements include the net assets of FIT, the Limited Partnerships, Housing Benefits, HB-AH, Outfitters, NHCEH, WSCA, and Big Shady Tree (collectively referred to as the Organization). All significant inter-entity balances and transactions are eliminated in the accompanying consolidated financial statements.

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Comparative Information

The consolidated financial statements include certain prior year summarized comparative information in total, but not by net asset classifications. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles (U.S. GAAP). Accordingly, such information should be read in conjunction with the Organization's December 31, 2021 consolidated financial statements, from which the summarized information was derived.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. GAAP, which require the Organization to report information regarding to their consolidated financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

All contributions are considered to be available for general use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support with donor restrictions that increases net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. The Organization records donor-restricted contributions whose restrictions are met in the same reporting period as support without donor restrictions in the year of the gift.

The Organization reports contributions of property or equipment as support without donor restrictions, unless a donor places explicit restriction on its use. Contributions of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions and reclassified to net assets without donor restrictions when the assets are acquired and placed in service.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts which, at times, may exceed the federally insured limits. Management regularly monitors the financial institutions, together with their respective cash balances, and attempts to maintain the potential risk at a minimum. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant risk on these accounts.

Reserves are those deposits of cash and cash equivalents not generally available for operating costs, but restricted to particular uses including operating and replacement reserves for rental properties as well as certain other social services and programs.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at estimated fair market value at the date of donation, less accumulated depreciation. The Organization's capitalization policy requires the capitalization of capital expenditures greater than $1,000, while ordinary maintenance and repairs are charged to expense. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets. Assets not in service are not depreciated. Following is a summary of estimated useful lives by asset category:

Land improvements	20 years
Buildings and improvements	3 - 40 years
Furniture and fixtures	3 - 10 years
Equipment	3 - 10 years
Vehicles	5 years

Rental Income

Rental revenue is recognized pro rata over each tenant's period of occupancy. A contract is entered into with a tenant and covers a period of twelve months. All rents are collected at the beginning of each month and are nonrefundable. A tenant has an option to cancel a lease at any time with a minimum of 30 days' notice, at which time the Organization will prorate the final rent payment through a tenant's expected move-out date.

When a contract is entered into with a tenant, the Organization collects a security deposit. The security deposits are maintained in separate cash accounts and a corresponding liability is recognized. Upon termination of a tenant's contract, the Organization assesses the condition of the unit being vacated. If it is determined a unit is vacated in a condition equivalent to when the tenant occupied the unit, the security deposit is refunded to the tenant. If a unit is determined to be vacated in a condition less than equivalent to when the tenant occupied the unit, the security deposit is retained and recognized as revenue.

Volunteer Services

A number of volunteers have donated their time to the Organization's various programs and administrative services. The value of these services has not been included in the accompanying consolidated financial statements since the volunteers' time does not meet criteria for recognition. The estimated value of donated time for the years ended December 31, 2022 and 2021 was approximately $450,000 and $540,000, respectively.

Functional Expense Allocation

The consolidated financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses allocated include salaries and benefits, depreciation and amortization, office and other expenses, which are allocated based on direct payroll hours by functional cost centers.

Change in Net Assets from Operations

The consolidated statements of activities include a measure of change in net assets from operations. Changes in net assets, which are excluded from change in net assets from operations, include capital contributions, partner distributions, and transfer of noncontrolling interest resulting from assignment of limited partner rights to Housing Benefits.

Income Taxes

FIT, Housing Benefits, NHCEH are tax-exempt Section 170(b)(1)(A)(vi) public charities as described in Section 501(c)(3) of the Internal Revenue Code (the Code) and are exempt from income taxes on related income pursuant to Section 501(a) of the Code. Accordingly, no provision for income taxes has been reflected in these consolidated financial statements.

The standards for accounting for uncertainty in income taxes require the Organization to report any uncertain tax positions and to adjust its consolidated financial statements for the impact thereof. As of December 31, 2022 and 2021, the Organization determined that it had no tax positions that did not meet the more-likely-than-not threshold of being sustained by the applicable tax authority. The Organization files an informational return in the United States. This return is generally subject to examination by the federal government for up to three years.

No provision for taxes on income is made in Family Willows' financial statements since, as a partnership, all taxable income and losses are allocated to the partners for inclusion in their respective tax returns.

WSCA is not exempt from income taxes; however, the Code categorizes any profits realized by the Association from its member activities as reductions of members' contributions towards the operation of the condominium property and not as taxable income of WSCA or its members. Accordingly, no provision for income taxes has been made in these consolidated financial statements.

HB-AH and Outfitters are limited liability companies and any taxable income or losses are passed through to the individual members of HB-AH and Outfitters. Any income tax expenses is immaterial to the consolidated financial statements of the Organization.

Subsequent Events

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, the Organization has considered transactions or events occurring through April 18, 2023, which was the date the consolidated financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the consolidated financial statements.

2. Availability and Liquidity of Financial Assets

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on long-term debt, and capital acquisitions not funded through replacement reserves or financed with debt, were as follows:

	2022	2021
Financial assets:		
Cash and cash equivalents	$ 3,032,429	$ 2,533,606
Accounts receivable	38,023	54,462
Grants and contributions receivable	377,189	779,471
Investments	2,004,113	2,704,576
Total financial assets	5,451,754	6,072,115
Donor-imposed restrictions:		
Restricted funds	(1,279,157)	(1,226,792)
Financial assets available at year end for current use	$ 4,172,597	$ 4,845,323

The Organization also has a line of credit available to meet short-term needs, as described in Note 6.

The Organization has replacement reserves and cash reserves designated for properties as part of its debt financing with New Hampshire Housing Finance Authority (NHHFA) which are only available when approved by NHHFA. As a result, these replacement reserves and cash reserves designated for properties are not considered available for general expenditure within the next year and are not reflected in the amount above. The goal for the Organization is to maintain a balanced budget while meeting the requirements of the various financing authorities.

3. Investments and Fair Value Measurement

The Organization reports investments in the consolidated statement of financial position at fair value with any realized or unrealized gains and losses reported in the consolidated statement of activities. Investments are exposed to various risks, including interest rate, market volatility and credit risks.

U.S. GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data. At December 31, 2022 and 2021, the Organization did not have any Level 2 investments.

Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability. At December 31, 2022 and 2021, the Organization did not have any Level 3 investments.

Investments measured at fair value on a recurring basis are summarized below:

	Level 1	
	2022	2021
Cash and cash equivalents	$ 21,007	$ 24,481
Equity mutual funds	416,409	123,584
Equity securities	1,079,478	1,791,812
Fixed income mutual funds	487,219	764,699
	$ 2,004,113	$ 2,704,576

4. Property and Equipment

Property and equipment consisted of the following:

	2022	2021
Land	$ 3,764,378	$ 3,764,378
Land improvements	817,701	812,301
Buildings and improvements	43,500,424	41,388,854
Furniture and fixtures	1,199,743	1,187,879
Equipment	776,553	691,474
Vehicles	201,515	307,197
	50,260,314	48,152,083
Less: accumulated depreciation	16,202,490	14,825,448
Property and equipment, net	$ 34,057,824	$ 33,326,635

At December 31, 2022 and 2021, the Organization held $39,182,292 and $37,215,560, respectively, of land, land improvements, and buildings and improvements for the purpose of leasing to individuals. Accumulated depreciation on the land improvements, buildings and improvements at December 31, 2022 and 2021 was $12,138,461 and $11,094,410, respectively.

5. Development in Process

At December 31, 2022 and 2021, development in process consisted of various projects in process related to all of the properties owned by the Organization.

6. Line of Credit

The Organization has an unsecured line of credit agreement, renewed annually, with a financial institution in the amount of $550,000. During the term of the agreement, the interest rate on any outstanding principal balance shall be equal to the base rate, as defined by the financial institution, with a floor of 4%. At December 31, 2022, the interest rate is 7%. During 2022, the Organization utilized the line of credit to fund operations. At December 31, 2022, the Organization owed $175,000 on the line of credit. There was no outstanding balance as of December 31, 2021.

7. Long-Term Debt

Long-term debt consisted of the following:

	2022	2021
A mortgage loan payable to NHHFA in monthly payments of $680, including interest at 1% and an escrow of $289. The loan is collateralized by real estate located on Amherst Street, Manchester, New Hampshire. The loan is due and payable in full in January 2033.	$ 39,774	$ 42,847
A note payable to NHHFA. The note is noninterest bearing and is collateralized by real estate located on Amherst Street, Manchester, New Hampshire. The note is due and payable upon sale or refinancing of the property or in June 2042.	163,283	163,283
A mortgage loan payable to St. Mary's Bank in monthly payments of $883, including interest at 5% for five years. After five years, the interest rate adjusts to match the then current Federal Home Loan Bank of Boston 5-year, 20-year amortizing rate plus 2.50%. The loan is collateralized by real estate on Spruce Street, Manchester, New Hampshire and is due and payable in full in May 2034.	91,965	97,682
A mortgage loan payable to TD Bank, N.A. in monthly payments of $1,123, including interest at 4.1%. The loan is collateralized by real estate at Beech Street, Manchester, New Hampshire. The loan is due and payable in full in November 2023.	11,315	23,994
A mortgage loan payable to RBS Citizens Bank in monthly payments of $2,126, including interest at 7.18%. The loan is collateralized by real estate on Douglas Street, Manchester, New Hampshire. The loan is due and payable in full in April 2024.	173,259	189,792
A mortgage note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property. Monthly payments of $1,095 include interest at 4.75% per annum until the principal and interest are fully paid with the final installment due and payable on May 1, 2034.	113,337	120,869

A noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property and various financing instruments. Annual payments of 50% of surplus cash are due. The note is due and payable on May 28, 2034. This note is nonrecourse.	**84,456**	84,456
A noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Bicentennial property and various financing instruments. Annual payments of 25% of surplus cash are due. The note is due and payable on May 28, 2033. This note is nonrecourse and is subordinate to the $84,456 note payable.	**336,674**	336,674
A noninterest bearing note payable by Housing Benefits to Merrimack County, collateralized by Bicentennial property and various financing instruments. The note is due and payable in full in May 2033.	**260,000**	260,000
A noninterest bearing note payable by Housing Benefits to NHHFA, collateralized by Millyard II property and various financing instruments. Annual payments of 25% of surplus cash are due. The note is due and payable upon sale or refinancing of the property or in May 2031. This note is nonrecourse.	**436,958**	436,958
A mortgage note payable by Housing Benefits to NHHFA, collateralized by Millyard II property. Monthly payments of $1,729 include principal and interest at 3.5% per annum. The final installment is due and payable on September 1, 2032.	**164,403**	178,960
A note payable by Housing Benefits to the City of Manchester, New Hampshire, collateralized by Millyard II property and various financing instruments. A payment of interest shall be made annually no later than August 1 each year based on 42.5% of the net cash flow, as defined. In any year where the Debt Coverage Ratio, as defined, exceeds 1.15 to 1, principal payments shall be made no later than August 1 in an amount that will result in a 1.15 to 1 Debt Coverage Ratio. All unpaid amounts are due and payable in full on August 1, 2031. This note is nonrecourse.	**212,938**	212,938
A noninterest bearing note payable by Housing Benefits to the New Hampshire Community Loan Fund, Inc. (NHCLF), collateralized by Millyard II property. Payment of principal is due and payable on December 31, 2031. This note is nonrecourse.	**250,000**	250,000

A mortgage note payable by Housing Benefits to the City of Manchester Community Improvement Program, collateralized by Millyard Families I real estate. The note is noninterest bearing and is due and payable in January 2027.	**230,000**	230,000
A second mortgage note payable by Housing Benefits to Community Development Finance Authority (CDFA), collateralized by Millyard Families I real estate. Mortgage note payable was repaid during 2022.	**-**	6,686
A mortgage note payable by Housing Benefits to NHHFA, collateralized by Family Bridge real estate. The note bears no interest and is to be repaid from 50% of available surplus cash annually with all remaining principal due on August 30, 2034.	**850,000**	850,000
A promissory note payable by Housing Benefits to TD Bank, N.A., collateralized by Family Bridge real estate. Monthly payments of $3,019 include principal and interest at 4.33%. The note is payable in full in November 27, 2023 and is guaranteed by FIT and Family Mill.	**358,439**	375,832
A promissory note payable by Housing Benefits to the City of Manchester, New Hampshire. The note is noninterest bearing with annual payments of 50% of net cash flow payable by October 1. The outstanding principal is due by October 1, 2034. The note is collateralized by Family Bridge real estate and is nonrecourse.	**600,000**	600,000
A mortgage note payable by Family Willows to NHHFA, collateralized by real estate and personal property. The note bears no interest and is to be repaid from 50% of available surplus cash annually with all remaining principal due on July 9, 2037.	**470,664**	493,132
A note payable by Family Willows to the City of Manchester, New Hampshire. The note is noninterest bearing and has an annual payment of $9,091 payable on October 1. All outstanding principal is due by October 2029. The note is collateralized by real estate and is nonrecourse.	**54,544**	63,635

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A note payable by Family Willows to RBS Citizens Bank, collateralized by real estate. Monthly payments of $1,922 include principal and interest at 3.25%, based on the prime rate capped at 6%. The note is payable in full on June 27, 2033 and is guaranteed by FIT and Big Shady Tree.	**206,739**	221,623
A second mortgage note payable by Housing Benefits to NHCLF, collateralized by School & Third Street real estate and personal property. The note bears no interest and monthly payments of $2,775 will commence on April 15, 2021 and continue until maturity in October 2039.	**559,366**	592,650
A mortgage note payable by Housing Benefits to NHHFA, collateralized by Belmont Street real estate and personal property. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full by December 2040.	**395,940**	395,940
A mortgage note payable from Housing Benefits to NHHFA, collateralized by Lowell Street real estate and personal property. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full in August 2040.	**34,628**	34,628
A second, noninterest bearing, mortgage note payable from Housing Benefits to the City of Manchester, New Hampshire, collateralized by Lowell Street real estate. Annual payments equal to the greater of 25% of net cash flow, as defined, or $4,000 commenced in October 2012 and continue until the maturity date in June 2041.	**148,022**	152,121
A noninterest bearing promissory note payable from Housing Benefits to NHHFA collateralized by a mortgage and security agreement on Lowell Street real estate. The note is to be forgiven 1/15th annually over the low-income housing tax credit compliance period which ends in 2026, subject to compliance with certain requirements. During 2022 and 2021, $131,267 was recognized as revenue and support in the consolidated statements of activities.	**459,528**	590,696
A mortgage note payable from Housing Benefits to NHHFA, collateralized by Dover real estate and personal property. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full by June 2028.	**216,148**	216,148

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A noninterest bearing mortgage note payable to the City of Manchester Community Improvement Program, collateralized by real estate located at 393-395 Spruce Street. Annual payments of the greater of 25% of net cash flow, as defined, or $5,000 are due annually by October 1. The note is due in full by October 1, 2045.	**557,808**	562,808
A mortgage note payable to TD Bank, N.A., collateralized by real estate located at 167 Lake Avenue and personal property located at 161 South Beech Street, Unit 2. Monthly payments of $2,137 include principal and interest at 4.35%. The note is due in full by April 2024.	**353,917**	363,729
A vehicle loan payable in monthly payments of $472, including interest at 4.25%. The loan is due in March 2025 and is collateralized by the related vehicle.	**13,549**	18,569
A vehicle loan payable in monthly payments of $308, including interest at 4.75%. The vehicle loan payable was repaid during 2022.	**-**	6,507
A mortgage note payable to NHHFA, collateralized by the real estate at Lake Avenue, Manchester, New Hampshire. The noninterest bearing note requires annual payments in amounts equal to 50% of surplus cash. The note is payable in full by June 2045.	**750,000**	750,000
A mortgage note payable to TD Bank, N.A., collateralized by real estate located at 641 Hayward Street, Manchester, New Hampshire. Monthly payments of $991 include principal and interest at 3.015%. The note is due in full by October 2025.	**160,755**	167,585
A mortgage note payable to Peoples United Bank, collateralized by Hope House. Monthly payments of $2,283 include principal and interest at 4.94%. The note is due in full by January 2027.	**345,769**	355,288
A construction loan payable to Franklin Savings Bank, collateralized by real estate located at 267 Wilson Street, Manchester, New Hampshire. Housing Benefits has the ability to draw up to $825,000 on the promissory note. Monthly payments including principal, interest and escrow of $6,854 are due over a 30 year period starting September 2018 at 4.90% interest.	**662,941**	687,042

A noninterest bearing construction loan payable to NHHFA, collateralized by real estate located at 267 Wilson Street, Manchester, New Hampshire. The note has a borrowing limit of $720,000. Annual payments are due in amounts equal to 25% of surplus cash. The loan is due in full by November 1, 2047.	**711,845**	711,845
Three vehicle loans collateralized by an activity bus payable to Ford Credit in monthly payments of $392 at 5.9% annual interest rate. The vehicle loans were repaid during 2022.	**-**	841
A noninterest bearing mortgage note payable to the City of Manchester Community Improvement Program, collateralized by real estate located at 267 Wilson Street, 2nd Floor. The note has a borrowing limit of $1,655,323. As costs are incurred, Housing Benefits is to be reimbursed by the City of Manchester. Annual payments of the greater of 25% of net cash flow, as defined, or $5,000 are due by October 1 commencing October 1, 2019. The note is due in full by October 1, 2047.	**1,443,182**	1,448,182
A noninterest bearing mortgage note payable to the City of Manchester, collateralized by real estate located at 267 Wilson Street, 3rd Floor. The note is funded by the City of Manchester's Community Improvement Program and the City of Manchester's Affordable Housing Trust Funds. The note has a borrowing limit of $531,252. As costs are incurred, Housing Benefits is to be reimbursed by the City of Manchester. Annual payments in the amount of 25% of net cash flow, as defined, are due by October 1 commencing October 1, 2019. The note is due in full by December 1, 2047.	**518,097**	523,097
A noninterest bearing construction loan payable to NHHFA, collateralized by real estate located in Wolfeboro, New Hampshire. The note has a borrowing limit of $780,000. Annual payments in amounts equal to 25% of surplus cash. The loan is due in full by December 1, 2047.	**780,000**	780,000

A mortgage note payable to NHHFA and is collateralized by the real estate and personal property of HB-AH on Concord Street in Manchester, New Hampshire. The mortgage is insured by the U.S Department of Housing and Urban Development through the Housing Finance Agency Risk Sharing Program authorized by Section 542(c) of the Housing and Community Development Act of 1992. Monthly payments of $6,745 are due for principal and interest at 4.2%. All remaining principal is due on May 1, 2059.	**1,508,769**	1,525,843
A technical assistance note payable to NHHFA to provide support to the Organization for renovations at the Union Street Shelter in Manchester, New Hampshire. The note payable was repaid during 2022.	**-**	45,000
A note payable to CDFA, collateralized by real estate located at 199 Manchester Street, Manchester, New Hampshire. The note payable was repaid during 2022.	**-**	69
A mortgage note is payable to the City of Manchester, and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in October 2052. Annual payments are required in an amount equal to 25% of initial surplus cash.	**577,908**	-
A mortgage note is payable to the NHHFA, funded through the Affordable Housing Fund (AHF), and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in August 2051. Annual payments are required in an amount equal to 50% of initial surplus cash.	**140,000**	106,284
A second mortgage note is payable to the NHHFA, funded through the Housing Trust Fund, and is collateralized by 434 Union Street real estate. The non-interest bearing mortgage note is payable in full in August 2061. Annual payments are required in an amount equal to 50% of remaining surplus cash after expected payments are determined to the City of Manchester and NHHFA AHF mortgage note payable.	**1,134,188**	157,854
	16,581,108	15,432,087
Less current portion	**597,670**	300,631
Less unamortized deferred costs	**67,571**	85,278
	$ 15,915,867	$15,046,178

Surplus cash for the purposes of these disclosures is as defined in the respective loan agreements.

Principal maturities of long-term debt over the next five years and thereafter are as follows:

2023	$ 597,670
2024	657,864
2025	163,418
2026	307,218
2027	163,212
Thereafter	14,691,726
	$ 16,581,108

Interest expense charged to operations, including amortization of deferred costs of $13,344, was $215,560 and $209,062 in 2022 and 2021, respectively.

8. Net Assets

At December 31, 2022 and 2021, net assets without donor restrictions are fully available to support operations of the Organization.

Net assets with donor restrictions were as follows:

	2022	2021
Investments to be maintained in perpetuity, income is to support general operations	$ 25,000	$ 25,000
Funds maintained with donor restrictions temporary in nature:		
The Family Place	49,353	53,258
Scholarships	24,164	26,664
Housing programs	283,000	164,098
Direct care for clients	328,864	407,049
Hope House	568,776	550,723
Total funds maintained with donor restrictions temporary in nature	1,254,157	1,201,792
Total net assets with donor restrictions	$ 1,279,157	$ 1,226,792

Net assets released from net assets with donor restrictions were as follows:

	2022	2021
Satisfaction of purpose restrictions:		
Operating releases		
The Family Place	$ 3,905	$ 80,932
Scholarships	2,500	-
Housing programs	92,805	35,000
Direct care for clients	349,115	132,225
Hope House	439,965	338,199
	$ 888,290	$ 586,356

9. Commitments

Under the terms of the Family Willows' Regulatory Agreements with NHHFA, Family Willows is required to make deposits to various escrow accounts to fund expected future costs.

Family Willows has entered into a Land Use Restriction Agreement with NHHFA, as a condition of the allocation of low-income housing tax credits by NHHFA. Pursuant to the covenant, Family Willows is required to remain in compliance with Code Section 42 for the compliance period and an extended use period, unless terminated sooner.

10. Retirement Plan

The Organization has a tax deferred retirement plan which is available to all employees working greater than 25 hours a week. All employees are eligible to participate and are fully vested with the first contribution. The Organization matches contributions at 100% up to 3% of compensation. The Organization contributed $70,786 and $107,457 during the years ended December 31, 2022 and 2021, respectively.

11. Noncontrolling Interest

Noncontrolling interest, as shown in the consolidated statement of financial position, represents investments by limited partners as follows:

Limited Partner	Property	2022	2021
BCCC, Inc.	Family Willows	-	10
Boston Financial Midway	Family Willows	-	1,637,281
		$ -	$ 1,637,291

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12. Uncertainty and Relief Funding

On March 11, 2020, the World Health Organization declared the coronavirus disease (COVID-19) a global pandemic. Local, U.S., and world governments encouraged self-isolation to curtail the spread of the global pandemic, COVID-19, by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group meetings. Many sectors continue to experience disruption to business operations.

During 2021, the Organization was awarded $347,447 from the State of New Hampshire's Governor's Office for Emergency Relief and Recovery (GOFERR). The GOFERR grants are pass-through grants provided to the State of New Hampshire through the CARES Act. The GOFERR grants are to be used by the Organization to cover eligible costs outlined in the grant agreements. At December 31, 2021, the Organization satisfied the terms and conditions of the grant agreements and recognized the revenue which is included in CARES Act grants in the consolidated statement of activities for the year ended December 31, 2021. No additional funds were received during 2022.

During 2021, the Organization was awarded $1,322,840 under the McKinney Emergency Shelter Grant Program. The funds were provided to decompress the shelters as a result of the COVID-19. The grant was paid on a reimbursement basis as qualifying expenses were incurred. At December 31, 2021, the Organization satisfied the terms and conditions of the awards and recognized the revenue which is included in CARES Act grants in the consolidated statement of activities for the year ended December 31, 2021. No additional funds were received during 2022.

In February 2023, the Organization submitted for the Employee Retention Tax Credit (ERTC), which is a refundable tax credit against certain employment taxes equal to 70% of the qualified wages an eligible employer pays to employees over the eligible period. If approved, the Organization will receive $870,880 based on amended tax filings.

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SUPPLEMENTARY INFORMATION

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FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidating Statement of Financial Position

December 31, 2022

ASSETS

	FIT - Operating	Limited Partnerships	Housing Benefits	Outfitters	NHCEH	WSCA	With Donor Restrictions	Eliminations	Total
Current assets									
Cash and cash equivalents	$ 971,848	$ 29,710	$ 420,828	$ 116,344	$ 229,388	$ 10,154	$ 1,254,157	$ -	$ 3,032,429
Accounts receivable	66,376	7,584	36,095	-	-	-	-	(72,032)	38,023
Grants and contributions receivable	377,189	-	-	-	-	-	-	-	377,189
Prepaid expenses	91,043	3,765	55,528	2,912	-	1,806	-	-	155,054
Due from related parties	2,373,980	-	61,442	176,182	-	-	-	(2,611,604)	-
Other current assets	5,576	6,127	48,692	-	-	-	-	-	60,395
Total current assets	3,886,012	47,186	622,585	295,438	229,388	11,960	1,254,157	(2,683,636)	3,663,090
Replacement reserves	95,901	96,429	355,003	-	-	33,732	-	-	581,065
Reserve cash designated for properties	48,729	67,782	418,923	-	-	-	-	-	535,434
Related party notes receivable	1,725,799	-	-	-	-	-	-	(1,725,799)	-
Accrued interest receivable on related party notes	1,440,631	-	-	-	-	-	-	(1,440,631)	-
Investments	1,979,113	-	-	-	-	-	25,000	-	2,004,113
Investment in related entities	1,247,739	-	25,051	-	-	-	-	(1,271,790)	1,000
Property and equipment, net	7,255,408	3,254,561	23,516,441	15,286	-	16,128	-	-	34,057,824
Development in process	46,458	-	-	-	-	-	-	-	46,458
Total assets	$ 17,725,790	$ 3,465,958	$ 24,938,003	$ 310,724	$ 229,388	$ 61,820	$ 1,279,157	$ (7,121,856)	$ 40,888,984

LIABILITIES AND NET ASSETS

Current liabilities									
Current portion of long-term debt	$ 46,988	$ 36,407	$ 514,275	$ -	$ -	$ -	$ -	$ -	$ 597,670
Accounts payable	80,986	9,779	122,252	2,594	30,315	4,671	-	(65,897)	184,700
Accrued expenses	211,418	551,144	939,263	10,353	-	-	-	(1,446,766)	265,412
Due to related parties	340,765	19,012	2,251,432	-	395	-	-	(2,611,604)	-
Line of credit	175,000	-	-	-	-	-	-	-	175,000
Other current liabilities	7,916	9,971	77,706	-	-	-	-	-	95,593
Total current liabilities	863,073	626,313	3,904,928	12,947	30,710	4,671	-	(4,124,267)	1,318,375
Long-term debt, net of current portion and unamortized deferred costs	1,545,032	1,341,083	14,755,551	-	-	-	-	(1,725,799)	15,915,867
Total liabilities	2,408,105	1,967,396	18,660,479	12,947	30,710	4,671	-	(5,850,066)	17,234,242
Net assets									
Without donor restriction	15,317,685	1,498,562	6,277,524	297,777	198,678	57,149	-	(1,271,790)	22,375,585
With donor restrictions	-	-	-	-	-	-	1,279,157	-	1,279,157
Total net assets	15,317,685	1,498,562	6,277,524	297,777	198,678	57,149	1,279,157	(1,271,790)	23,654,742
Total liabilities and net assets	$ 17,725,790	$ 3,465,958	$ 24,938,003	$ 310,724	$ 229,388	$ 61,820	$ 1,279,157	$ (7,121,856)	$ 40,888,984

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FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidating Statement of Activities

Year Ended December 31, 2022

	FIT - Operating	Limited Partnerships	Housing Benefits	Outfitters	NHCEH	WSCA	Eliminations	Without Donor Restrictions Total	With Donor Restrictions	Total
Revenue and support										
Federal, state and other grant support	$ 3,134,610	$ -	$ 392,065	$ -	$ 30,000	$ -	$ (421,602)	$ 3,135,073	$ 940,655	$ 4,075,728
Rental income, net of vacancies	281,409	410,484	2,011,003	-	-	99,451	(146,682)	2,655,665	-	2,655,665
Thrift store sales	-	-	-	647,498	-	-	-	647,498	-	647,498
Public support	2,654,073	-	195,135	-	104,738	-	(145,135)	2,808,811	-	2,808,811
Special events	413,610	-	-	-	-	-	-	413,610	-	413,610
Property management fees	1,290,754	-	-	-	-	-	(1,290,754)	-	-	-
Developer fees	95,661	-	-	-	-	-	-	95,661	-	95,661
Unrealized loss on investments	(400,444)	-	-	-	-	-	-	(400,444)	-	(400,444)
Gain (loss) on disposal of property and equipment	14,996	-	(1,490)	-	-	-	-	13,506	-	13,506
Interest income	96,808	738	4,758	-	-	17	(96,476)	5,845	-	5,845
In-kind donations	49,947	-	-	-	-	-	-	49,947	-	49,947
Forgiveness of debt	-	-	131,267	-	-	-	-	131,267	-	131,267
Medicaid reimbursements	445,262	-	-	-	-	-	-	445,262	-	445,262
Other income	222,485	6,898	113,213	11,076	33,240	-	(90,000)	296,912	-	296,912
Net assets released from restrictions	888,290	-	-	-	-	-	-	888,290	(888,290)	-
Total revenue and support	9,187,461	418,120	2,845,951	658,574	167,978	99,468	(2,190,649)	11,186,903	52,365	11,239,268
Expenses										
Program activities	8,425,334	525,382	3,051,164	564,127	170,254	101,001	(2,148,519)	10,688,743	-	10,688,743
Fundraising	635,291	-	251,174	-	-	-	-	886,465	-	886,465
Management and general	967,797	-	380,204	-	-	-	-	1,348,001	-	1,348,001
Total expenses	10,028,422	525,382	3,682,542	564,127	170,254	101,001	(2,148,519)	12,923,209	-	12,923,209
Change in net assets from operations	(840,961)	(107,262)	(836,591)	94,447	(2,276)	(1,533)	(42,130)	(1,736,306)	52,365	(1,683,941)
Member distributions	-	-	(35,363)	-	-	-	35,363	-	-	-
Partnership distributions	-	(7,519)	-	-	-	-	6,767	(752)	-	(752)
Transfer of noncontrolling interest resulting from assignment of limited partner rights to Housing Benefits, Inc. (Housing Benefits)	-	(1,162,622)	1,162,622	-	-	-	-	-	-	-
Change in net assets	$ (840,961)	$ (1,277,403)	$ 290,668	$ 94,447	$ (2,276)	$ (1,533)	$ -	$ (1,737,058)	$ 52,365	$ (1,684,693)

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FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidating Statement of Functional Expenses

Year Ended December 31, 2022

	Program Activities										
	FIT - Operating	Limited Partnerships	Housing Benefits	Outfitters	NHCEH	WSCA	Program Activities Total	Fundraising	Management and General	Eliminations	Total
Salaries and benefits											
Salaries and wages	$ 4,038,333	$ -	$ 594,516	$ 297,937	$ -	$ -	$ 4,930,786	$ 463,285	$ 694,928	$ -	$ 6,088,999
Employee benefits	447,134	-	(28,196)	20,810	-	-	439,748	41,893	62,841	-	544,482
Payroll taxes	320,257	-	48,666	23,053	-	-	391,976	36,893	55,339	-	484,208
Total salaries and benefits	4,805,724	-	614,986	341,800	-	-	5,762,510	542,071	813,108	-	7,117,689
Advertising	7,271	-	-	13,668	3,404	-	24,343	727	1,091	-	26,161
Bad debts	3,961	3,177	21,046	-	-	-	28,184	-	-	-	28,184
Bank charges	8,104	-	2,822	10,137	55	129	21,247	1,092	1,639	-	23,978
Condominium association fees	-	-	73,299	-	-	-	73,299	-	-	(57,099)	16,200
Consultants	127,744	-	4,274	4,732	-	-	136,750	13,201	19,803	-	169,754
COVID expenses	6,359	-	-	-	-	-	6,359	636	954	-	7,949
Depreciation	324,608	121,821	767,660	3,181	-	2,369	1,219,639	109,227	163,840	-	1,492,706
Events	63,500	-	500	167	26,769	-	90,936	-	-	-	90,936
Food	125,854	-	19,830	-	-	-	145,684	-	-	-	145,684
General insurance	61,657	14,507	98,159	4,146	954	15,710	195,133	15,982	23,973	-	235,088
Interest expense	33,138	46,733	179,104	-	-	-	258,975	21,224	31,837	(96,476)	215,560
Management fees	91,618	123,784	903,571	90,000	108,942	26,484	1,344,399	-	-	(1,344,759)	(360)
Meals and entertainment	2,973	-	71	-	114	-	3,158	304	457	-	3,919
Membership dues	95,250	-	575	-	910	-	96,735	9,583	14,374	-	120,692
Office supplies	73,701	6,854	10,918	9,848	4,203	50	105,574	8,462	12,693	-	126,729
Participant expenses	67,831	352	4,758	-	7,500	-	80,441	-	-	-	80,441
Postage	5,138	-	-	-	-	-	5,138	514	771	-	6,423
Printing	22,968	-	1,583	163	1,521	-	26,235	2,455	3,682	-	32,372
Professional fees	108,716	17,600	57,591	4,000	-	3,200	191,107	16,631	24,947	-	232,685
Related entity expenses	1,322,567	-	(761,965)	-	-	-	560,602	-	-	(560,602)	-
Rent	64,783	-	-	24,800	-	-	89,583	-	-	(89,583)	-
Rental subsidies	176,911	-	-	-	-	-	176,911	-	-	-	176,911
Repairs and maintenance	306,833	64,269	288,264	26,906	-	31,901	718,173	59,509	89,264	-	866,946
Staff development	10,029	-	-	91	310	-	10,430	1,003	1,504	-	12,937
Taxes	46,444	38,551	253,149	2,068	-	-	340,212	-	-	-	340,212
Technology support	82,564	-	4,840	27	15,228	3,670	106,329	8,740	13,111	-	128,180
Telephone	83,767	719	31,270	1,154	-	2,049	118,959	11,504	17,256	-	147,719
Travel	17,745	-	6,799	-	344	-	24,888	2,455	3,682	-	31,025
Utilities	168,616	87,015	442,832	15,379	-	15,439	729,281	61,145	91,717	-	882,143
Workers' compensation	108,960	-	25,228	11,860	-	-	146,048	-	18,298	-	164,346
Total expenses	$ 8,425,334	$ 525,382	$ 3,051,164	$ 564,127	$ 170,254	$ 101,001	$ 12,837,262	$ 886,465	$ 1,348,001	$ (2,148,519)	$ 12,923,209

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

Federal grantor/pass-through grantor/program title	Federal AL Number	Pass-through Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Passed through: City of Manchester			
HOME Investment Partnerships Program	14.239		
Housing Benefits, Inc - 393 Spruce		N/A	$ 562,808
Housing Benefits, Inc - 434 Union		N/A	577,908
Housing Benefits, Inc - Millyard II		N/A	226,725
Housing Benefits, Inc - Wilson St #2		N/A	1,448,182
Housing Benefits, Inc - Wilson St #3		N/A	265,855
Passed through: New Hampshire Housing Finance Authority			
HOME Investment Partnerships Program	14.239		
Housing Benefits, Inc. - Millyard II		N/A	436,958
Total HOME Investment Partnerships Program:			**3,518,436**
Direct Program:			
Continuum of Care Program	14.267		
Amherst St			51,052
COC Planning			39,117
Family Willows			112,869
Manchester Community			121,141
Millyard II			44,619
Perm Housing Manchester 1 & 2			219,129
Perm Housing Manchester 4			61,630
Perm Housing Manchester 5			62,434
Perm Housing Manchester 6			33,134
Perm Housing Manchester 8			24,161
Passed through: New Hampshire (NH) Department of Health and Human Services (DHHS), Division of Community Based Care Services, Bureau of Homeless and Housing Services			
Continuum of Care Program	14.267		
Concord Leasing		N/A	135,840
Dover		N/A	85,113
Perm Housing Concord		N/A	29,687
Total Continuum of Care Program:			**1,019,926**
Passed through: Manchester Housing and Redevelopment Authority			
Section 8 Project-Based Cluster: Lower Income Housing Assistance Program - Section 8	14.856	NH901MR0013/0001/000	227,479
Total U.S. Department of Housing and Urban Development:			**4,765,841**
U.S. Department of Treasury			
Passed through: Hillsborough County			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	487,297
U.S. DHHS			
Direct Program:			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		378,779
Passed through: NH Home and Community Based Services			
Medical Assistance Program	93.778	N/A	69,560
Passed through: NH DHHS, Division of Community Based Care Services, Bureau of Drug and Alcohol Services			
Opioid STR	93.788	05-095-092-920510-7040-0000-102-500731	112,671
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1008904	731,670
Total U.S. DHHS:			**1,292,680**

See accompanying notes to the schedule of expenditures of federal awards

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FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Schedule of Expenditures of Federal Awards (Concluded)

Year Ended December 31, 2022

Federal grantor/pass-through grantor/program title	Federal AL Number	Pass-through Number	Federal Expenditures
U.S. Department of Homeland Security			
Direct Programs:			
Emergency Food and Shelter National Board Program	97.024		65,000
Total Expenditures of Federal Awards:			**$ 6,610,818**

See accompanying notes to the schedule of expenditures of federal awards

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FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2022

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Families in Transition, Inc. and Subsidiaries (the Organization) under programs of the federal government for the year ended December 31, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

2. Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Organization has not elected to use the 10% de minimis indirect cost rate.

3. Loan Outstanding

The HOME Investment Partnerships Program loan balances outstanding were $3,510,895 as of December 31, 2022.

4. Other Disclosure

The Organization's consolidated financial statements include the operations of Family Willows Limited Partnership and HB-AH, LLC, which expended $287,712 and $240,243, respectively, in federal awards which are not included in the Organization's Schedule for the year ended December 31, 2022 because the applicability of Schedule reporting under the Uniform Guidance was determined in conjunction with the respective stand-alone audits of their financial statements.

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INDEPENDENT AUDITOR'S 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*

Board of Directors
Families in Transition, Inc. and Subsidiaries

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Families in Transition, Inc. and Subsidiaries (the Organization), which comprise the consolidated statement of financial position as of December 31, 2022, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated April 18, 2023. The financial statements of Family Willows Limited Partnership and the Lowell Street housing project included in these consolidated financial statements were not audited in accordance with *Government Auditing Standards.*

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated 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 consolidated 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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Board of Directors
Families in Transition, Inc. and Subsidiaries

Report on Compliance and Other Matters

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

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
April 18, 2023

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Families in Transition, Inc. and Subsidiaries

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Families in Transition, Inc. and Subsidiaries' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Organization's consolidated financial statements include the operations of Family Willows Limited Partnership (Family Willows), and HB-AH, LLC (HB-AH), which expended $287,712 and $240,243, respectively, in federal awards which are not included in the Organization's schedule of expenditures of federal awards for the year ended December 31, 2022. Our audit, described below, did not include the federal awards of Family Willows or HB-AH because the applicability of federal compliance audits was determined in conjunction with the respective stand-alone audits of their financial statements.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements previously referred to and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. 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 U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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Board of Directors
Families in Transition, Inc. and Subsidiaries

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal controls over compliance. Accordingly, no such opinion is expressed.

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

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
April 18, 2023

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FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Schedule of Findings and Questioned Costs

Year Ended December 31, 2022

Section I. – Summary of Auditor's Results

Consolidated Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	____ yes	_X_ no
Significant deficiency(ies) identified not considered to be material weaknesses?	____ yes	_X_ none reported
Noncompliance material to financial statements noted?	____ yes	_X_ no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	____ yes	_X_ no
Significant deficiency(ies) identified not considered to be material weaknesses?	____ yes	_X_ none reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ yes	_X_ no

Identification of major programs:

AL Number(s)	Name of Federal Program or Cluster
14.267	Continuum of Care Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000	
Auditee qualified as low-risk auditee?	_X_ yes	____ no

Section II. – Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with *Government Auditing Standards*

None noted

Section III. – Findings and Questioned Costs for Federal Awards

None noted

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FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Summary Schedule of Prior Audit Findings

Year Ended December 31, 2022

None reported

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Families in Transition

Families in Transition Board of Directors

Roy Tilsley, Chair
Bernstein Shur - Shareholder
Board member since 2018

Heather Whitfield- Vice Chair
M&T Bank , Senior Vice President
Board member since 2018

Frank Saglio, Treasurer
Karr & Boucher PLLC
Board member since 2018

Kristi Scarpone, Secretary
FIRST Senior Corporate and Foundation Relations
Board member since 2018

Scott W. Ellison, Past Chair
Sheehan Phinney Bass & Green
Board member since 2018

Dick Anagnost, At Large
President Anagnost Investments
Board member since 2018

MEMBERS

Robert Bartley, CPA, CFP
Bartley Financial Advisors, President
Board member since 2018

Roy Ballentine
Ballentine Partners
Board member since 2019

Brian Hansen
Construction Consultant
Board member since 2018

Gayle Murphy
Minister At Large, United Church of Christ
Board member since 2020

Chad Campbell
SilverTech
Board member since 2021

MEMBERS

Mary Ann Aldrich
Dartmouth Health
Board member since 2018

Sarah Jacobs
AmeriCorps
Board member since 2018

Sean Leighton
Manchester Policy Dept. Detective Captain
Board member since 2019

Stephen Norton
Community Advocate
Board member since 2021

Michael Simoneau
SVP Members First Credit Union
Board member since 2021

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Families in Transition

Robert Bonfiglio
Rise Wealth Management
Board member since 2021

Susan Harrington
Brewster Academy
Board member since 2022

Cheryl Moreau
Benefits/HRIS Manager Catholic Medical Center
Board member since 2023

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Meghan Shea, LICSW, MLADC

[redacted]

Operations focused leader with more than 16 years of experience in nonprofit social service field. Success in building a strong infrastructure to support fast growth and operations across Emergency Sheltering, Supportive Housing Programming, Substance Use Treatment and Food Insecurity Programming.

EDUCATION / LICENSURE

Master – Licensed Alcohol and Drug Counselor (MLADC)	**September 2010- Present**
Licensed Independent Clinical Social Worker	**October 22, 2012-Present**
Master of Social Work, University of New Hampshire	**May 2010**
Bachelor of Art, Social Work, University of New Hampshire	**May 2006**

EMPLOYMENT

Chief Program Officer
Families in Transition **September 1, 2020**

- **Program Direction**: Advise employee based talent in effective leadership of programs based on the agency's mission and priorities as defined in the strategic plan.
- **Program Assessment and Improvement**: In conjunction with Executive Leadership, assess community needs and program effectiveness. Look for opportunities to increase program impact and pursue those opportunities with the leadership management of the supportive services and clinical departments. Provide oversight of program outcomes and best efficiency to garner the data for sustaining dashboard outcomes.
- **Program Sustainability**: Complete Program Viability Review annually and as needed based on funding opportunities or transitions.
- **Funding**: Work with program managers and directors to maintain positive working relationship with funders. Work with other internal and external stakeholders to assess and pursue funding opportunities. Provide oversight of compliance with funding source requirements and adherence to reporting requirements.
- **Project Management and Administrative Coordination**: Work with leadership and relevant stakeholders to provide structure and support for project management related to new program initiatives or developments.
- **Budget Supervision**: Responsible for the oversight and monitoring of the annual program budgets. Assist with development of budgets each year with Executive Team and program management. Provide oversight to program management related to monitoring the appropriate allocation and expenditures of time-sensitive funded expenses.
- **Compliance** – Ensure compliance with all regulatory and licensing requirements. This includes having continuing dialogue and effective reporting with external agencies.
- **Leadership**: provide mentoring, guidance, supervision, and professional development to all leadership staff; and enhance the structure of the organization by staying abreast of developments in clinical & supportive services workforce and education.
- **Systems Improvements:** Focusing on systems/process improvement. Promote regular and ongoing opportunities for all staff to give feedback on program operations. Coordinate with program management regular system reviews and implementation of identified opportunities for improved efficiency, quality and enhanced program outcomes.
- **Program Quality**: Provide, prioritizes, and implements evidence-based, state of the art,

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innovative solutions to the myriad of issues facing individuals experiencing homelessness, food insecurity, substance use and mental health disorders.

Vice President, Clinical & Supportive Services
Families in Transition-New Horizons **December, 2017-Sept 2020**

- Oversees all clinical and supportive services at Families in Transition-New Horizons including emergency shelter, transitional and permanent supportive housing, Substance Use Treatment and Recovery Services, Recovery Housing and programming.
- Quality of control of healthcare facilities licensure.
- Oversight of fidelity of evidence based practices and models.
- Oversight of staff competencies and required trainings for best practices across the agency.
- Supervision of agency six program managers and two directors
- Provide clinical supervisor for licensure and certifications.
- Quality control of all billing policies and procedures.

Receivership- Interim Executive Director **December, 2017- April 2018**
Serenity Place

- Provided program and staff management during the receivership
- Facilitated with program distribution to other entities in the community
- Provided oversight to clinical programming to ensure continued services during agency closure.
- Participated in community collaboration with key stakeholders to rebuild the Safe Station model.

Therapist **January 2014- November 2019**
Bedford Family Therapy

- Treat a caseload of 15 clients in a private outpatient group practice
- Utilize various evidence based practices CBT,DBT, and Seeking Safety skills to help clients meet their own individual goals
- Conduct Drug and Alcohol assessments
- Active participant in DWI Offender Program providing mandated outpatient session for individuals coming from the Impaired Drivers Program
- Participate in weekly supervision with other licensed clinicians part of the private group practice.

Clinical Director
Families in Transition **Sept 1st, 2016- December, 2017**

- Oversee and manage Sr. Housing Program Manager who supervises the supportive services department with up to 25 staff providing housing (emergency, transitional and permanent) and supportive services with capacity to serve 200 homeless individual and families. Supportive services encompass individual case management, therapy, psycho-educational workshops, pro-social family activities and crisis intervention.
- Oversee the Family Willows Program Manager who supervises 11 clinical staff who conduct co-occurring treatment to women only
- Develop and staff Recovery Housing program and implementation of newest housing and supportive service programming
- Develop and oversight Open Doors outpatient programming for all transitional housing programs of FIT
- Ensure quality programming across Families in Transitions clinical department
- Provide training within the organization and community on substance misuse in NH\
- Administer all program policies and procedure for Families In Transition's various Supportive Service
- Oversight of billing components of all levels of Co-occurring treatment.

Program Manager, Willow Substance Use Treatment Program **September 2014-2016**
Families In Transition

- Manage the day to day operations for the Willows Substance Use Program including six staff members
- Transitioned the program from grant funded to billing all commercial insurances
- Increased accessibility of treatment from 86 clients in 2013 to 250 in 2016.
- Provided clinical and administrative oversight
- Carried a caseload of 12-15 individual clients providing co-occurring evidence base therapeutic interventions.
- Facilitated Intensive Outpatient treatment in a group setting on a weekly basis to group of 12 women.
- Provided training and education to staff on clinical intervention and best practices in the group setting.

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Therapist **May 2010- September 2014**
Families In Transition

- Facilitated Intensive Outpatient Programing in a group setting daily for up to 12 clients
- Carried a caseload of up to 15 people for individual therapy.
- Provided crisis services for the hotline of Families In Transition
- Conducted Substance Use Disorder Assessments for incoming clients
- Produced treatment plans, progress notes and supporting documentation in a timely manner
- Helped implement new curriculum changes in the treatment programming

MSW Intern **May 2009 to May 2010**
Bedford Counseling – Mental Health Center of Greater Manchester

- Conducted intake interviews for new, adult clients and develop comprehensive psycho-social assessments to include diagnosis and substance use assessments
- Provided psychotherapeutic intervention services to twenty-two individuals using brief treatment and cognitive behavioral interventions
- Attended therapeutic workshops pertaining to dual-diagnosis, behavioral health and client driven treatment planning

Case Manager **June 2006- May 2010**
Families In Transition

- Provided in home case management services to 30 individuals and families to enhance housing stability among the homeless population.
- Provided crisis hotline coverage for all clinical programming of Families In Transition
- Conducted program interviews for the community support program
- Maintained all files with updated documentation, clear and concise progress notes and treatment plans
- Facilitated workshops to help enhance overall wellness to participants of the program
- Collaborated with community partners to increase referral resources

PROFESSIONAL MEMBERSHIPS

Providers Association Board of Directors-Vice President of Treatment	**July 2014 to June 2020**
NH Correctional Facility for Women's Citizen's Advisory Board	**December 2019- Present**
NH Alcohol & Drug Abuse Counselors Association	**January 2012 to Present**
Member of the Manchester Substance Use Collaborative	**March 2012 to Present**

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Michael Lynch

Authorized to work in the US for any employer

Work Experience

Program Representative

Youth Villages - Manchester, NH
March 2019 to Present

- Maintain and develop relationships with referral sources and State agencies
- Oversee Census projections for the program
- Complete monthly billing.
- Complete referral assessments
- Coordinate admissions and discharges with treatment team.
- Create and Distribute materials to increase program referrals

Family Intervention Specialist

Youth Villages - Manchester, NH
September 2018 to March 2019

- Providing in-home counseling services for at-risk youth and families.
- Meeting with youth and families three times weekly to address each family's needs.
- Providing after hours support to youth and families utilizing a rotating on-call schedule.
- Collaborating with youth, family, teachers, and other community members working towards the success of the youth; that could be attending court or meeting with teachers; it depends on what your families' needs are in any given week.
- Providing a strengths-based approach utilizing counseling and social work skills.

Clinical Case Manager

Greater Nashua Mental Health Center - Nashua, NH
September 2016 to August 2018

Provided intensive case management
Held a case load of 15
Provided interventions such as case management and clinical services.
Trained in Dual Diagnosis Treatment
Provided 24 hour on call support

Program Director

Alliance House, NFI Massachusetts - Lowell, MA
March 2016 to September 2016

- Ensured program met all standards according to agency policies
- Provided direct supervision to management team
- Oversaw all hiring within the program

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- Conducted bi-weekly supervision with program supervisors
- Maintained an annual budget for all program needs
- Provided 24/7 on call support
- Built strong working relationships with state agencies and funding sources

Floating Assistant Program Director

NFI Massachusetts
September 2014 to March 2016

- Oversee the day to day operations of residential programs
- Conducted bi-weekly supervision with program supervisors
- Oversaw staffing and scheduling needs for programs of 9 and 12 residents
- Maintained a weekly budget for all program needs
- Provided 24/7 on call support
- Provided additional support for staff and clients
- Build good working relationships with state agencies

Education Coordinator

Northeast Diversion (NFI) - Haverhill, MA
September 2013 to September 2014

- Conducted bi-weekly supervisions with direct care providers
- Coordinated school arrangements for clients
- Attended IEP and 504 planning meetings for clients
- Advocated for client and family's needs to school districts
- Worked directly with school districts to set up accommodations for clients
- Developed an original life skills curriculum adapted from PAYA
- Develop relationships with community organizations

Supervisor

Northeast Diversion (NFI) - Haverhill, MA
May 2009 to September 2013

- Conducted bi-weekly supervisions with up to seven direct care counselors
- Oversee daily operations for residential treatment program
- Organized team building activities for staff and clients
- Responsible for weekly staff schedule
- Participated in weekly staff, management and clinical meetings
- Participated in client review meetings
- Organized and maintained a menu for as many as twelve residents
- Input bi weekly payroll information for staff of twenty

Education

Master's in Community Mental Health

Southern New Hampshire University - Manchester, NH
2013 to Present

Bachelor of Arts in Criminal Justice

Lasell College - Newton, MA

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2004 to 2009

High School Diploma
Timberlane Regional High School - Plaistow, NH
2000 to 2004

Skills

- Microsoft Office (10+ years)
- Case Management
- Outlook
- Organizational Skills
- Documentation
- Time Management
- Individual / Group Counseling
- Program Management
- Curriculum Development
- Crisis Intervention
- Behavioral Therapy
- Social Work
- Group Therapy
- Leadership (8 years)
- Presentation Skills
- Crisis Management
- Program Development

Certifications and Licenses

First Aid Certification

Assessments

Management & leadership skills: Planning & execution — Expert
October 2021

Planning and managing resources to accomplish organizational goals
Full results: Expert

Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.

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Lauren Berman

[redacted]

Professional Experience

2018-Present **Director of Programs, Community Action Partnership of Strafford County, NH**

- Manage over 20 programs, including outreach services; electric and fuel assistance; housing and homeless initiatives (federal and state-funded); weatherization; senior services and transportation.
- Prepare and develop annual program budgets totalling 8 million.Prepare grant proposals for current and new programs.
- Hire, train, mentor and manage 20-person staff.
- Developed program goals based on the organization's strategic objectives by building additional homeless services in Strafford County. Expanded our geographic coverage and homeless drop day center.
- Oversaw the development and operation of our first seasonal winter shelter and warming center in 2020-21.

2015-2018 **Housing Stability Manger, Community Action Partnership of Strafford County**

- Assisted clients with obtaining housing eligibility documentation.
- Assisted clients in identifying emotional, financial, and housing barriers while utilizing their strengths to develop a case management plan.
- Executed the Housing First Approach to create a strength-based case management plan for the client.
- Met with clients weekly to assess and assist family needs.
- Established and maintained positive, productive working relationships with team members, mental health professionals, shelters, law enforcement, and other community partners.
- Proactively identified programmatic challenges and issues and provided recommendations for improvement.

2010-2015 **Welfare Officer, City of Somersworth, Somersworth, NH**

- Administered the general assistance program in accordance with the City of Somersworth Assistance Guidelines and RSA:165.
- Established and maintained relationships with other agencies and organizations in the community to ensure that services were not duplicated.
- Worked with applicants to ensure that all necessary information is submitted to determine eligibility.
- Made referrals when necessary., i.e., Homeless shelters, food pantries.
- Updated the current City Guidelines 2015.

2004-2010 **Founder and Partner, Good Works Employment Services York County**

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- Co-founder and partner of Good Work Employment Services (GWES), a locally run company committed to assisting individuals in finding gainful employment, continuing their education, securing volunteer opportunities, and obtaining housing. Clients referred to GWES by the Bureau of Vocational Rehabilitation (VR), DHHS ASPIRE and Child Protective Services, school districts and private insurers.

Education

2019-2020	**Alumni of Leadership New Hampshire**	**New Hampshire**
2017-2018	**Alumni of Leadership Seacoast**	**Seacoast, NH**
1999	**B.S. Therapeutic Recreation Ithaca College**	**Ithaca, NY**

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Samantha Robertson

[redacted]

Education

UNIVERSITY OF NEW HAMPSHIRE **May 2015**
Masters of Social Work, Advanced Standing
Summa cum Laude

PLYMOUTH STATE UNIVERSITY **May 2012**
Bachelor of Social Work
Concentration: Mental Health, Magna cum Laude
Phi Alpha Honor Society, 2012

Social Work Experience

NHTI CONCORD'S COMMUNITY COLLEGE, Concord, NH **March 2021 - Current**
CC Counselor
Provide comprehensive student development through mental health intervention

- Engage in short term solution focused counseling
- Conduct assessments in order to improve life management skills through a Wellness Model
- Work collaboratively with SCAN/BIT team and Health and Wellness Committee
- Co-Facilitate campus wide mental health awareness initiatives with various NHTI directors and NAMI suicide prevention
- Supervise MSW intern
- Implement and provide on campus crisis intervention and emergency protocols
- Connect and maintain community relationship partners
- Develop and implement Counseling Services policy and procedure
- Complete all administrative duties for Counseling Service (data tracking, reporting, scheduling and outreach)

RIVERBEND COMMUNITY MENTAL HEALTH, Concord, NH
ACT Team Manager **March 2018 - June 2019**

- Served individuals with primary psychotic or major mood disorders, substance misuse, homelessness, and legal issues
- Coordinated client discharges into the community from NHH and other DRF's
- Implemented yearly state and SAMHSA audit recommendations and guidelines
- Provided crisis management, case management, and individual therapy
- Coordinated staff schedules, team meetings, and time sheets

Adult Clinician **July 2016 - March 2018**
Provided individual and group therapy to SPMI population.

- Implemented therapeutic interventions (DBT, Motivational Interviewing, and CBT)
- Co-Facilitated skills groups such as DBT and Self-Esteem &Disordered Eating
- Provided safety and risk assessments for individuals with increased SI

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- Developed SMART goals, individual treatment plans, and daily SOAP notes
- Conducted intake assessments, eligibility, and diagnosis of prospective CSP clients

Clinical Case Manager **June 2015 - July 2016**

Provided clinical case management to SPMI and developmentally disabled population.

- Developed individual treatment plans to meet global and comprehensive needs
- Worked collaboratively with area agencies, family members, and guardians
- Provided functional support services and individual and group therapy
- Completed service referral, clinical assessment, and crisis management

CROSS ROADS HOUSE, Portsmouth, NH **May 2014 - May 2015**

MSW Advanced Clinical Internship

Provided case management to individuals and families affected by homelessness.

- Developed individualized case plans and goals
- Provided crisis intervention and service referrals
- Worked collaboratively with Social Work team on program development
- Co-facilitated family meetings and Rent Ready workshops

School Based Experience

CAMPTON SCHOOL DISTRICT, Campton, NH **Sept 2013 - May 2014**

After School Homework Advisor

Supervised school aged youth K-8

- Coordinated and facilitated diverse educational enrichment programs
- Collected and documented weekly payments for afterschool program
- Collaborated with other educators on group activities

PLYMOUTH ELEMENTARY SCHOOL, Plymouth, NH **Sept 2013 - May 2014**

Preschool Individual Aid

Daily functional support for preschool aged male diagnosed on the Autism Spectrum

- Conducted 5hr behavioral monitoring through biopsychosocial assessment
- Completed individualized discrete trials focused on IEP goals
- Aided in the development of gross and fine motor skills

PLYMOUTH PARKS AND RECREATION, Plymouth, NH **Oct 2010 - May 2014**

After School Homework Advisor

- Coordinated and managed diverse enrichment programs
- Provided after school homework support for school aged children K-8.
- Assisted in administrative duties; scheduling, filing, excel, and budgeting

REFERENCES AVAILABLE UPON REQUEST

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Stephanie Costello

[redacted]

To ensure growth of my career by effectively utilizing my acquired skills. Looking to provide emotional support to clients. Seeking a chance to utilize my exceptional ability to maintain a positive outlook in any situation. Desire a chance to continue to flourish in a team-centered environment. Passionate about helping my community by helping individuals within it.

Willing to relocate: Anywhere
Authorized to work in the US for any employer

Work Experience

Program Director

Brigid's House of Hope
November 2022 to Present

- Oversee daily functions of Brigid's House of Hope.
- Establish, implement and maintain Case Management process and overall support of residents at Brigid's House of Hope.
- Coordinate with Management staff to develop, implement and maintain Program Documents and Processes.
- Conduct Intakes and Assessments with new residents, as needed.
- Maintain positive working relationships with community collaborative service agencies, coordinate and provide shared program information.
- Be primary liaison and support between resident and law enforcement, if applicable, during ongoing criminal investigations.
- Maintain documentation and follow up support, as necessary.
- Participate in and initiate enhanced program development and evaluation; develop and update processes, programs and protocols; maintain official records and documents and assure compliance with federal, state and local regulations and Best Practices.
- Supervise and Manage Program Staff, including but not limited to Case Manager and House Monitors. Supervise and Manage onsite Interns.
- Oversight of onsite Volunteer Program including providing Volunteer training and documentation of Volunteer Opportunities.
- Research latest trauma informed and evidence-based developments, best practice, current trends and maintain a working knowledge of emerging issues relevant to the field of Human Trafficking.
- Stay up to date on above recommended and proposed developments updating current information provided and programming used (preferred evidence based programs) through research and attending trainings and seminars.
- Establish policies and procedures for maintaining records and statistics to measure program effectiveness.
- Participate in Community Events, promoting Brigid's House of Hope's mission.
- Assist in and promote fundraising events.

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• Assist Executive Director in the preparation of the Program budget, request supplies and equipment, and maintain appropriate inventory records.

Family Shelter Program Manager

Families in Transition - Manchester, NH
July 2021 to November 2022

• Monitor all documentation requirements completed by supervisees. Program Manager will oversee the creation, implementation, and completion of participant action plans.
• Oversight and participation in 30, 60 and 90 day wraparound meetings for all families enrolled within the programs. Participation in and support of conversations issuing warnings or informing of shelter termination.
• Coordinate partnership with family-based services to support achievement of recovery and mental health goals. Monitor use of Screening, Brief Intervention, and Referral to Treatment to support appropriate Substance Use Disorder referrals.
• Coordinate with other program managers to provide seamless, comprehensive client services.
• Assists in developing and implementing program policies and procedures.
• Implementation and monitoring of ongoing staff training program.
• Hire, train and supervise support staff for both family shelter locations. Regularly assess support staff competencies through supervision, team meetings, and trainings.
• Ensure compliance of policies and procedures within both family shelter locations for quality assurance
• Identify and develop linkages with, advocate for and coordinate access to appropriate services in the community and ensure service follow-up. Facilitate and provide opportunities for open accessibility of services including, but not limited to, drop in office hours and evening appointments.
• Assist participants with accessing transitional and/or permanent housing.
• Provide crisis intervention, conflict resolution and de-escalation services and support. Conduct risk assessment for any participant whose condition, behavior or other circumstances represent a risk to the individual, person(s) providing services and/or others.
• Complete professional documentation, measurable objective tools and reports and ensure appropriate contract reporting, data collection, record keeping, and conduct regular file reviews.
• Attend internal and external meetings and trainings as required or needed. Provide on-site support/ collaboration with other staff to ensure program efficacy and effectiveness.
• Build and maintain partner, community, and volunteer relationships in order to provide social supports and referrals and acts as liaison and point of contact to partner and community agencies.
• Participation in, and assistance with, all participant events as required or needed.
• Provide support for on-call crisis line for agency wide needs 1x month

Treatment Coordinator

Families in Transition - Manchester, NH
January 2018 to July 2021

• Connecting clients to the appropriate community providers and continue to monitor engagement
• Utilizes current research to coordinate services with the treatment team
• Client services provided are consistent with standards of care, policies and 12 Core Functions. Client response to services is evaluated and creative actions taken to meet client outcomes
• Respect: Client individuality and uniqueness is recognized, respected and preserved and communicated through the client treatment plan. Confidentiality of clients, families and other staff is maintained at all times
• Empathy and caring: Empathy and caring are demonstrated by involving client/family in care, active listening, providing comfort and providing care in a concerned, patient centered manner

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- Facilitates group programming.
- Connecting clients to the appropriate support in the community. Conduct observed urine analysis
- Ability to interface with peers, colleagues, services providers, family members and community members in an empathetic, professional manner.
- Provide case management and recovery education.
- Facilitate and/or co-facilitate recovery groups.
- Coordinate and/or provide activities to active participants and individuals, including but not limited to: establishing individualized recovery plans, provide linkages to community recovery supports and referral needed to individuals.
- Knowledge and practice with the DSM5 criteria for substance use and mental health disorders
- Participate in an integrated health care model, working with participants' primary health care providers, state agencies, and other collateral contacts within participants' care. Provide care coordination and case management services based on client's needs
- Knowledge of and Abide by the requirements of 42 CFR and HIPA requirements
- Practice cultural competency with establishing rapport and relationships with participants from other cultural and ethnic backgrounds
- Accurately upkeep documentation of group notes, individual sessions, treatment plans and all interactions with participants in a timely fashion; abide by record keeping policy of the agency and professional practice
- Participate in quality improvement practices
- Ability to work on a team, collaborate with other professionals internally and externally, participate in effective interpersonal communication on a daily basis.
- Involvement in a variety of projects and initiatives as assigned but not limited to: outreach to peer staff and peer service recipients, community outreach to community in recovery settings.
- Attend local and statewide trainings and additional trainings as required.

Assistant Program Coordinator, WRAP/Safe Station

Serenity Place - Manchester, NH
January 2017 to October 2017

* Supervision of 15 WRAP Program and Safe Station Respite employees
* Excellent milieu management skills
* Strong verbal and personal communication skills
* Observation and documentation of client self-administration of medications per physician orders
* Observation, documentation, and reporting of client observations and clinical changes
* Crisis intervention
* Facilitation of Recovery Support groups
* Key member of multi-disciplinary treatment team

Case Manager WRAP, Safe Station

February 2015 to October 2017

* Develop and implement an individual service plan collaboratively with each client. Service plan include problems, goals and measurable objectives.
* Proving crisis intervention with clients.
* Acting as the liaison between the client and community partners to ensure that all necessary care is provided promptly and effectively
* Possess exceptional verbal and written communicational abilities
* Access client upon entry into the Safe Station program.
* Reach out to client to follow

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Recovery Care Specialist
February 2015 to May 2015

* Supervise Residential inpatient Programs.
* Maintain and ensure the safety of the clients at all times through conscientious awareness of their activities and assistance as needed.
* Document all accurate log notes, crisis reports, and incident reports, detailing in full the scenario and the follow-up taken along with contact information and follow up needed.
* Responsible for observation and chain-of-custody paperwork for federal urinalysis
* Facility groups for High Intensity Residential and Low intensity Residential

Education

Bachelor's in Social Work
Walden University
2021 to Present

Associate in Human services
Manchester Community College - Manchester, NH
April 2018 to October 2021

Alvirne High School - Hudson, NH

Skills

- Crisis Intervention
- Case Management
- Conflict Management
- Individual / Group Counseling
- Group Therapy
- Behavioral Health
- Motivational Interviewing
- Program Management
- Curriculum Development
- Training & Development
- Communication skills
- Section 8

Certifications and Licenses

CRSW
June 2018 to June 2024

Driver's License

Community Health Worker

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MOAB

Circle Of Security Facilitator
Present

Community Health Worker
2019 to Present

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KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: Families in Transition

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Meghan Shea	Chief Programs Officer	10%	$14,250
Michael Lynch	Director of Shelter Operations	100%	$91,800
Lauren Berman	Director of Family Shelter	60%	$52,020
Samantha Robertson	Director of Supportive Housing Programs	10%	$8,466
Position to Be Filled	Program Manager of the Adult Shelter	100%	$70,747
Stephanie Costello	Program Manager of the Family Shelter	75%	$48,750

FORM NUMBER P-37 (version 2/23/2023)

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-03)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Hundred Nights, Inc.		1.4 Contractor Address PO Box 833 Keene, NH 03431	
1.5 Contractor Phone Number 603-352-5197	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $436,800
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Mindy Cambiar Date: 3/4/2024		1.12 Name and Title of Contractor Signatory Mindy Cambiar Executive Director	
1.13 State Agency Signature DocuSigned by: Katja S. Fox Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino		On: 3/5/2024	
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials DS MC
Date 3/4/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

DS

Contractor Initials ML

Date 3/4/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

Contractor Initials DS MC

Date 3/4/2024

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

DS

Contractor Initials MC

Date 3/4/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

      3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

   1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

      3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

   1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

      12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Cheshire County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards.

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics

to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and

documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or as the

Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement

Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

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 Contractor 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 Contractor 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 contractor 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 Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Hundred Nights, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable)	#DIV/0!

Line Item	Program Cost - Funded by DHHS
1. Salary & Wages	$83,520
2. Fringe Benefits	$840
3. Consultants	$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0
5.(a) Supplies - Educational	$0
5.(b) Supplies - Lab	$0
5.(c) Supplies - Pharmacy	$0
5.(d) Supplies - Medical	$0
5.(e) Supplies Office	$0
6. Travel	$0
7. Software	$0
8. (a) Other - Marketing/ Communications	$0
8. (b) Other - Education and Training	$0
8. (c) Other - Other (specify below)	$0
Other (Electricity)	$2,000
Other (Water & Sewer)	$1,000
Other (please specify)	$0
Other (please specify)	$0
9. Subrecipient Contracts	$0
Total Direct Costs	$87,360
Total Indirect Costs	$0
TOTAL	$87,360

Contractor Initials: MC (DS)

Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Hundred Nights, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/24-6/30/25
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	**Program Cost - Funded by DHHS**
1. Salary & Wages	$306,240
2. Fringe Benefits	$7,200
3. Consultants	$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0
5.(a) Supplies - Educational	$0
5.(b) Supplies - Lab	$0
5.(c) Supplies - Pharmacy	$0
5.(d) Supplies - Medical	$0
5.(e) Supplies Office	$0
6. Travel	$0
7. Software	$0
8. (a) Other - Marketing/ Communications	$0
8. (b) Other - Education and Training	$0
8. (c) Other - Other (specify below)	$0
Other (Electricity)	$24,000
Other (Water & Sewer)	$12,000
Other (please specify)	$0
Other (please specify)	$0
9. Subrecipient Contracts	$0
Total Direct Costs	$349,440
Total Indirect Costs	$0
TOTAL	$349,440

Contractor Initials: MC (DS)

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials DS ML

Date 3/4/2024

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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Date 3/4/2024

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

8. Open Wireless Networks. End User may not transmit Confidential Data via an open wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

Contractor Initials DS MC

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.).

DS

Contractor Initials MC

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

16. The Contractor must ensure that all End Users:

    a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

    b. safeguard this information at all times.

    c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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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;

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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

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

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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 or other 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.

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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 Business Associate Agreement, 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) g. and (3) n.I., and the defense and indemnification provisions 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	Hundred Nights, Inc
The State	Name of the Contractor
DocuSigned by: Katja S. Fox ED0C05B04C63442...	DocuSigned by: Mindy Cambiar 48C8406D0523454...
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Mindy Cambiar
Name of Authorized Representative	Name of Authorized Representative
Director	Executive Director
Title of Authorized Representative	Title of Authorized Representative
3/4/2024	3/4/2024
Date	Date

DS
Contractor Initials MC

Date 3/4/2024

DocuSign Envelope ID: C1FD941A-F2EB-48E8-8A2D-9D84D61EFE74

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 HUNDRED NIGHTS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on August 24, 2011. 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: **657855**

Certificate Number: **0006221926**

IN TESTIMONY WHEREOF,

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

David M. Scanlan

Secretary of State

DocuSign Envelope ID: C1FD941A-F2EB-48E8-8A2D-9D84D61EFE74

CERTIFICATE OF AUTHORITY

I, Roberta Heinonen, 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 HUNDRED NIGHTS INC.
(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 February 20, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Mindy Cambiar, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Hundred Nights Inc 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 was **valid thirty (30) days prior to and 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: 2/20/24

Signature of Elected Officer
Name:
Title:

DocuSign Envelope ID: C1FD941A-F2EB-48E8-8A2D-9D84D61EFE74

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 2/15/2024

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: Joshua Hamlin	
Hamlin Insurance PO Box 1260 Brattleboro VT 05302	PHONE (A/C, No, Ext): (802) 257-9500	FAX (A/C, No):
	E-MAIL ADDRESS: jhamlin@hamlinagency.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : GREAT AMER INS CO	16691
	INSURER B : WESCO INS CO	25011
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

INSURED
Hundred Nights, Inc. PO Box 833 KEENE NH 03431-3641

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 [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			PAC3846620-03	02/15/2024	02/15/2025	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 3,000,000
							PRODUCTS - COMP/OP AGG	$ 3,000,000
								$
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [X] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			CAP3846621-03	02/15/2024	02/15/2025	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			UMB3846622-03	02/15/2024	02/15/2025	EACH OCCURRENCE	$ 3,000,000
							AGGREGATE	$ 3,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N [N] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		WWC3580909	04/06/2023	04/06/2024	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 100,000
							E.L. DISEASE - EA EMPLOYEE	$ 100,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000
A	Professional Liability			PAC3846620-03	02/15/2024	02/15/2025	Each Occurrence	1,000,000
							General Aggregate	3,000,000

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

CERTIFICATE HOLDER

State of NH

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

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Joshua A. Hamlin

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The mission of Hundred Nights, Inc. is to provide shelter and crisis related services to those at risk of or experiencing homelessness. Our goal is to collaborate with the community to see, hear and support those among us who are equally deserving of dignity but who currently lack the means to live independently. Our vision is that every individual in the Cheshire County area will have access to appropriate and stable housing.

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HUNDRED NIGHTS INCORPORATED

Audited Financial Statements

As of and for the Years Ended
December 31, 2022 and 2021

DocuSign Envelope ID: C1FD941A-F2EB-48E8-8A2D-9D84D61EFE74

ANDERSON & GILBERT, INC.
295 PARK AVENUE
KEENE, NH 03431
603.357.1928
WWW.AGTAXFOLKS.COM

To the Board of Directors

Hundred Nights, Inc.
PO Box 833
Keene NH 03431

We have audited the accompanying financial statements of Hundred Nights, Inc. (a New Hampshire non-profit corporation), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the relate notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hundred Nights, Inc. as of December 31, 2022, and the results of its change in net assets and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Susan L Gilbert, CPA

Keene, New Hampshire
July 28, 2023

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Hundred Nights, Inc.
Statement of Financial Position
December 31, 2022 and 2021

Assets

	2022	2021
Current Assets		
Cash & Cash Equivalents	$ 972,673	$ 711,775
Pledges Receivable	966,649	494,115
Grants Receivable	1,500	24,549
Prepaid Expenses	24,177	5,225
Total Current Assets	**$ 1,964,999**	**$ 1,235,664**
Property and Equipment		
Furniture and Equipment	$ 88,359	$ 88,359
Vehicles	67,249	67,249
Leasehold Improvements	42,207	42,207
Construction in Progress	-	129,803
Less: Accumulated Depreciation	(67,901)	(45,625)
Net Property and Equipment	**$ 129,914**	**$ 281,993**
Other Assets		
Long Term Investments	$ 29	$ 29
Note Receivable HNFI Investment Fund	4,807,268	-
Total Other Assets	**$ 4,807,297**	**$ 29**
Total Assets	**$ 6,902,210**	**$ 1,517,686**

Liabilities and Net Assets

	2022	2021
Current Liabilities		
Accounts Payable & Accrued Expenses	$ 12,122	$ 19,899
Deferred Revenue	15,000	49,000
Total Current Liabilities	**$ 27,122**	**$ 68,899**
Long-Term Liabilities		
Deferred Revenue - Capital Campaign	$ 1,534,421	$ 641,861
Notes Payable, Net of Current Portion	1,053,559	-
Total Long-Term Liabilities	**$ 2,587,980**	**$ 641,861**
Total Liabilities	**$ 2,615,102**	**$ 710,760**
Net Assets		
Unrestricted Net Assets, Beginning of the Year	$ 806,926	$ 567,835
Change in Net Assets	3,480,182	239,091
Total Net Assets	**$ 4,287,108**	**$ 806,926**
Total Liabilities and Net Assets	**$ 6,902,210**	**$ 1,517,686**

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Hundred Nights, Inc.
Statements of Activities and Changes in Net Assets
For the Year Ended December 31, 2022 and 2021

	2022	2021
Operating Revenue		
Contributions & Other Grants	$ 459,718	$ 473,717
In Kind Contributions	58,034	132,648
Program Service Revenue	137,055	137,468
Federal & State Government Grants	91,429	80,990
Special Covid Grants	194,285	282,155
Fundraising Events	18,367	14,455
Total Operating Revenue	**$ 958,888**	**$ 1,121,433**
Operating Expenses		
Salaries & Benefits	$ 543,316	$ 500,204
Resource Center & Shelter Program Expenses	182,448	204,081
Occupancy & Facility Expenses	205,991	246,637
General & Administrative Expense	27,934	16,481
Insurance	14,991	15,063
Fundraising Expenses	5,955	1,632
Depreciation Expense	22,276	20,055
Total Operating Expenses	**$ 1,002,910**	**$ 1,004,153**
Operating Income (Loss)	**$ (44,022)**	**$ 117,280**
Other Revenue and Gains (Losses)		
Capital Campaign Income, Net of Expenses of $346,151 and $54,688 in 2022 and 2021, respectively	3,523,395	119,803
Investment Income, Net of Expenses of $0 and $25 in 2022 and 2021, respectively	809	1,903
Unrealized Gain (Loss) on Investments	0	105
Total Other Revenue & Gains (Losses)	**$ 3,524,204**	**$ 121,811**
Change in Net Assets	**$ 3,480,182**	**$ 239,091**
Net Assets, Beginning of Year	**$ 806,926**	**$ 567,835**
Net Assets, End of Year	**$ 4,287,108**	**$ 806,926**

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

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Hundred Nights, Inc.
Statement of Cash Flows
For the Years Ended December 31, 2022 and 2021

	2022	2021
Cash Flows from Operating Activities		
Change in Net Assets		
Change in Net Assets	$ 3,480,182	$ 239,091
Total Change in Net Assets	**$ 3,480,182**	**$ 239,091**
Adjustments to Change in Net Assets		
Adjustments to reconcile Change in Net Assets to Net Cash:		
Depreciation Expense	$ 22,276	$ 20,055
Unrealized (Gain) Loss on Investments	$ -	$ (105)
(Increase) Decrease in the Following Assets:		
Grants Receivable	$ 23,049	$ 55,476
Prepaid Expenses	$ (18,952)	$ (4,252)
Increase (Decrease) in the Following Liabilities:		
Accounts Payable & Accrued Expenses	$ (7,777)	$ (6,953)
Deferred Revenue	$ (34,000)	$ (3,500)
Total Adjustments	**$ (15,404)**	**$ 60,721**
Net Cash Provided By (Used In) Operating Activities	**$ 3,464,778**	**$ 299,812**
Cash Flows from Investing Activities		
Capital Expenditures, Net of Disposals	$ 129,803	$ (149,547)
(Increase) Decrease in Long Term Investments	(4,807,268)	377
Net Cash Provided By (Used In) Investing Activities	**$ (4,677,465)**	**$ (149,170)**
Cash Flows from Financing Activities		
Capital Campaign, Pledges Receivable	$ (472,534)	$ (494,115)
Capital Campaign, Deferred Revenue	892,560	634,936
Proceeds from Issuance of Long Term Debt, Net of Repayments	1,053,559	-
Net Cash Provided By (Used In) Financing Activities	**$ 1,473,585**	**$ 140,821**
Cash at Beginning of the Year		
Cash at Beginning of the Year	$ 711,775	$ 420,312
Total Cash at Beginning of the Year	**$ 711,775**	**$ 420,312**
Cash at End of the Year	**$ 972,673**	**$ 711,775**

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

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Hundred Nights, Inc.
Notes to Financial Statements
As of and for the Years Ended December 31, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Hundred Nights, Inc., "HN" is a not-for-profit corporation organized in New Hampshire in 2011. HN is exempt from income tax under Internal Revenue Code Section 501(c) (3).

HN is a community organization providing shelter and crisis related services to the displaced or homeless. HN's goal is to collaborate with and enable the community to see, hear, and support members of society who are equally deserving of dignity, but currently lack the means to live independently. HN's vision is a community where all members of society, regardless or means, are equally valued and supported.

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting standards generally accepted in the United States of America.

Use of Estimates

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

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with original maturities of three months or less, excluding any assets limited as to use. Short-term liquid investments with an original maturity of more than three months are classified as temporary investments. For the years ending December 31, 2022 and 2021 cash and cash equivalents consist exclusively of checking and money market savings accounts, including the Board designated reserve savings account. The Board designated $50,000 in 2019, to be held in the reserve savings account for current and future capital campaign expenditures. In 2021, the Board designated another $50,000 to be held in reserve for future expenditures. The reserve savings account held $114,483 and $114,426 as of December 31, 2022 and 2021, respectively.

Assets Limited as to Use

Assets limited as to use consist of assets designated by the board and restricted by donors. For the year ended December 31, 2022 and 2021 there were no restricted assets.

Hundred Nights, Inc.
Notes to Financial Statements
As of and for the Years Ended December 31, 2022 and 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pledges and Grants Receivable

Pledges Receivable are Capital Campaign pledges received from individuals, corporations, private foundations and federal and state government grants. For the year ending December 31, 2022 there is $966,649 of pledges receivable. The pledges are due over the years 2023 through 2024, subsequent to the reporting year end date over $600,000 of the pledges have been received. The remaining $357,000 is due by December 31, 2024 and management does not believe there is a requirement for an allowance for bad debt.

Grants Receivable consist primarily of Federal and State Grants for program services performed for the current reporting year and not received until the subsequent year. For the year ending December 31, 2022 and 2021 there is $1,500 and $24,549 of grants receivable, respectively. There is no requirement for an allowance for bad debt as the grants were received in full subsequent to the reporting year end date.

Investments

Investments in equity and debt securities with readily determined fair value are measured at fair value at the balance sheet dates. Fair value is determined in accordance with Accounting Standards Codification Topic 820, *Fair Value Measurement and Disclosures*. As a result, investment income and loss (including unrealized and realized gains and losses on investments, interest and dividends, net of investment expenses) is included in the change in net assets.

Property and Equipment

Property and equipment are carried at cost. Maintenance repairs and minor renewals are expensed as incurred. Major renewals, betterments and leasehold improvements are capitalized. Depreciation is computed on the straight-line method, using half-year convention in the year of acquisition and the year of disposal, and is provided over the estimated useful life of each class of depreciable assets. Leasehold improvements are being depreciated over 39 years and at the end of the lease if not renewed any undepreciated value will be taken. Furniture, equipment and vehicles have estimated useful lives between 5 and 12 years.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Revenue

HN recognizes grant and donor revenue in the period that the related work or use of the funds is performed. Accordingly, grant and donation income are deferred until the work is completed or the funds are used in the case of donations.

Additionally, in 2022 capital campaign funds are included in deferred revenue to be recognized as campaign expenses and construction expenses are incurred. See Pledges and Grants Receivable above, and Note 4-Deferred Revenue.

Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use by HN has been limited by donors to a specific time period or purpose. Permanently restricted net assets are restricted by donors to be maintained by HN in perpetuity.

Revenues

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets by fulfillment of the donor-stipulated purpose or by passage of the stipulated time period are reported as reclassifications between applicable classes of net assets.

Gifts of Long-Lived Assets

Gifts of long-lived assets, such as land, buildings or equipment, are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. In the absence of explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donor-Restricted Gifts

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Change in Net Assets

The statement of activities includes change in net assets as a performance indicator. HN differentiates its operating activities through the use of income from operations as an intermediate measure of operations. For purpose of display, certain investment income and other transactions which management does not consider components of HN's operating activities, are excluded from the income from operations and reported as non-operating revenue in the statements of activities. Changes in unrestricted net assets, which are excluded from operations, consistent with industry practice, include change in net unrealized gains and losses on investments, permanent transfers of assets to and from affiliates for other than goods and services, and contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purposes of acquiring such assets).

Summarized Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with HN's financial statements for the year ended December 31, 2021 from which the summarized information was derived.

Reclassifications

Certain reclassifications have been made to the 2021 financial statements to conform to the 2022 presentation.

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NOTE 2 – FUNCTIONAL EXPENSES

HN provides shelter and a resource center for homeless individuals in the Monadnock region. Expenses related to providing these services are as follows:

	2022	2021
Program Expenses	$ 779,623	$ 810,117
Administrative and General	186,136	166,697
Fundraising Expenses	377,347	80,421
Total	$ 1,343,106	$ 1,057,235

NOTE 3 – COMMITMENT AND CONTINGENCIES

HN leases its office, shelter and resource center facilities from Patricia Moreno, the current lease extension expired June 30, 2022. The lessor has verbally agreed to continue the lease at the same rates through the spring of 2023 when the new HN facility is projected to be completed. The lease payments for 2022 were $6000 per month for the year for a total of $72,000. The future minimum lease payments for 2023 are expected to continue through July 2023 and will be $42,000.

The lease agreement for the land and building with Hundred Nights Foundation, Inc. commenced on November 22, 2022. The first lease payment will commence on October 1, 2023 and will continue through 2047. Lease payments will be made annually on the first day of October. The future minimum lease payments will be as follows.

Year Ending December 31,	GAAP	Tax Basis	Difference
2023	$ 144,540	$ 31,500	$ 113,040
2024	247,790	54,000	193,790
2025	247,790	54,000	193,790
2026	247,790	54,000	193,790
2027	247,790	60,000	187,790
Thereafter	4,955,800	5,838,000	(882,200)
	$ 6,091,500	$ 6,091,500	$ -

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NOTE 4 – NOTE RECEIVABLE

Note Receivable is all long-term and consist of the following at December 31,2022

Note receivable from 481 Hundred Nights Investment Fund, LLC dated November 22, 2022 in the amount of $4,807,268. The note calls for interest of 0.571% per annum. The note calls for interest only payments through October 1, 2030, at which time the payments will change to principal and interest payments through October 31, 2056. The Borrower is not permitted to prepay, in whole or in part, the note during the first seven years. A shared first mortgage is pledged as collateral for the loan. For the year ended December 31, 2022, no interest income was received.	$ 4,807,268

NOTE 5 – DEFERRED REVENUE

Deferred Revenue consists of funds received to be used for future expenses, activities and events. As of December 31, 2022, and 2021 this amount is $15,000 and $49,000, respectively and is primarily funds designated for operations in the following year.

HN is receiving pledges and funds related to the Capital Campaign. These funds are being recognized as campaign expenses are incurred and cost of obtaining the property and construction expenses are incurred. As of December 31, 2022 and 2021, the deferred revenue related to the capital campaign is $1,534,421 and $641,861, respectively. Pledge Receivables of $966,649 and $494,115 are included in the deferred revenue for the years ended December 31, 2022 and 2021, respectively.

NOTE 6 – DONATED GOODS AND SERVICES

HN receives significant donations of volunteer time which are not recognized in these statements. For the year ending December 31, 2022 and 2021 there was volunteer labor with an estimated value of $103,223 and $197,818, respectively. Additionally, there are significant donations of food, supplies and clothing, which have been recorded as Gifts in Kind at their fair market value. The total of program supplies donated in 2022 and 2021 is $57,504 and $132,529, respectively. Also recorded as Gifts in Kind are discounted services provided of $850 and $120, for the year ended December 31, 2022 and 2021, respectively. The food, clothing and supplies are also listed in these financial statements as Program Supplies and the discounted services are recorded as expenses in the appropriate categories.

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NOTE 7 – RETIREMENT PLAN

In 2016 HN adopted a Simple IRA plan for its eligible employees. Employees who earn at least $5,000 in a calendar year are eligible to participate in the Simple IRA plan. HN matches 100% of the employee contributions up to 3% of compensation for all participating employees. For the year ended December 31, 2022 and 2021 the matching contribution to eligible employees amounted to $5,144 and $4,110, respectively.

NOTE 8 – NOTES PAYABLE

1. Massachusetts Housing Investment Corporation (MHIC) Bridge Loan Payable dated November 22, 2022 in the amount of $966,722. The note bears interest of 6.5%. Pledges Receivable are collateral for the note and payments of principal and interest are required monthly of 80% of pledges received.	$ 918,741
2. New Hampshire Community Loan Fund, Inc. (NHCLF) Bridge Loan Payable dated November 22, 2022 in the amount of $256,893. The note bears interest of 6%. On December 15, 2022, interest only payments for a term of 37 months with a balloon payment due December 15, 2025 for remaining principal balance.	$ 134,818

NOTE 9 – RELATED PARTY TRANSACTIONS

On May 3, 2022 HN formed Hundred Nights Foundation, Inc. (the "Foundation"), a New Hampshire 501(c)(3) non-profit organization to support the charitable mission of HN. The Foundation is organized as a Type I supporting organization under section 509(a)(3) of the Internal Revenue Service. The Foundation was established to build and lease a commercial real estate project in accordance with the terms under the New Market Tax Credit Program pursuant to Section 45D of the IRC.

Management has obtained a separate audit of the financial statements of the Foundation which can be relied on and referred to in conjunction with the audited financial statements of HN as of December 31, 2022.

NOTE 10 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 28, 2023 which is the date the financial statements were available to be issued. HN does not believe that any events requiring recognition or disclosure occurred between December 31, 2022 and July 28, 2023. HN has not reviewed events occurring after the report date for their potential impact on the information contained in these financial statements.

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Hundred Nights, Inc. - BOARD OF DIRECTORS LIST – March, 2023

Christopher Coates
[redacted]
on Board til 2024
Governance /Advocacy/Development
Cheshire County Administrator

Amber Chaput
[redacted]
on Board til 2025
Program & Planning
RN Case Manager

Mike Dubois
[redacted]
Treasurer until 2024
on Board til 2024
Finance/Executive
CFO Fenton Auto Dealerships

Roberta (Bobbie) Heinonen
[redacted]
on Board til 2023
Advocacy/Development
Hospice RN

Teresa Starkey
[redacted]
Board Vice Chair until 2023
on Board til 2023
Advocacy/Development /Executive
Educator

Jim Duffy
[redacted]
on Board til 2025
Advocacy/Development
Investigator, [redacted]

Jan Manwaring
[redacted]
on Board til 2025
Advocacy/Development/PP

Chuck Mobilia
[redacted]
Board Chair til 2023
on board til 2024
Executive/Governance
Retired IT Keene State College

Ockle Johnson
[redacted]
on Board til 2025
Advocacy/Development
Governance
Professor Emeritus, Keene State College

Brenda Von Plinsky
[redacted]
on Board til 2026
Program & Planning
Budget Analyst, US Fish & Wildlife Service

David Kochman
[redacted]
on Board til 2024
Finance
Ret. Asst. VP of Premium Audit at Liberty Mutual
Treasurer of RISE and Cong. Ahavis Achim

Kim May
[redacted]
on Board til 2025
Governance
Cheshire County Director of Human Resources

Savannah Drowne
[redacted]
Secretary until 2025
on Board til 2025
Advocacy/Development
Finance
C& S Wholesale Grocers, Associate Treasurer Analyst

Randy Carmel
[redacted]
on Board til 2026
Attorney

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MELINDA CAMBIAR

EXPERIENCE

Executive Director, Hundred Nights, Inc. 2013 – Present

General Position Description:

The Executive Director is responsible for the overall management of the organization, including program development, resource allocation, and business operations. The Director inspires and leads a diverse team of staff, advises and informs the board of directors, and champions the organization's vision, goals, and values.

Key Responsibilities Include:

- Lead the strategic operation and administration of the organization. Oversee development, implementation, quality, measurement, and promotion of programs, products and services.
- Serve as spokesperson for the organization and promote its mission, programs, and values. Establish and build strong collaborative relationships with community groups, donors, volunteers, clients, government officials, and the press. Collaborate with organizations providing complementary services.
- Lead and inspire staff to accomplish the goals of the organization and understand and fully embrace the mission and values.
- Work with Board of Directors to ensure adequate funds from diverse, ongoing revenue streams to sustain and further the organization's mission and programs.
- Spearhead fundraising efforts; including motivating staff and volunteers to embrace and support fundraising goals and efforts.
- Build strong relationships with the Board of Directors and work together with the board in governance best practices, responsibilities, board composition, risk management, finance, legal, and fundraising.
- Update the board on programs and funding and communicate any issues with potential to affect the organization and its mission, provide reports to the Board as directed.
- Work with Board of Directors on the development, implementation, and periodic assessment of a strategic plan including goals, objectives, and timelines.
- Direct staff, finance committee, and board in budget preparation, effectively manage resources within budget guidelines.
- Ensure the organization is compliant with required nonprofit regulations at the federal, state and local levels and is transparent and accurate in all its records and documents.

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- Implement and maintain best practices for planning, programs, fundraising, finance, risk management, and HR.
- Stay current in developments and trends in the nonprofit sector and issues relevant to the mission and make recommendations as appropriate.

Professional Photographer
With former University of Michigan professor Dr. Sarah Aciego **2010 – Present**

- Traveled to research field sites and photographed scientists in the field in Alaska, Canadian Rockies, Iceland and Greenland.

Founder, Executive Director, The Community Kitchen **1982 - 2006**

-- Started a local "soup kitchen" and food distribution site for people in need.

EDUCATION

1998 Honorary PHD in Humane Letters
Franklin Pierce University
Rindge, NH 03461

1986 Master of Science in Community Economic Development
New Hampshire College, now Southern NH University
Manchester, NH 03101

1983 Bachelor of Arts, Independent Major in History and Economics
Keene State College
Keene, NH 03431

Additional Knowledge, Skills:

- Dedication and commitment to the organization's mission and values.
- Progressive experience in management at a leadership level.
- Broad experience in planning, budgeting, managing, and working with a board of directors.
- Extensive experience in fundraising including planning, prospect development, donor stewardship, and grants.
- Demonstrated ability to build donor and community relationships.
- Leadership experience in strategic planning.
- Solid knowledge of nonprofit accounting principles and financial procedures.
- Exceptional interpersonal, verbal and written communication skills, including public speaking.
- Outstanding leadership, networking, and motivational skills.
- An innovative, strategic thinker with initiative and passion.
- Has personal knowledge of and oversight of staff in all aspects of case management.

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JEFFREY E NASS

OBJECTIVE

To aid the people of our community experiencing homelessness by providing shelter and resources.

SKILLS & ABILITIES

Assess the needs of those experiencing homelessness for well-being and obtaining housing.
Develop an individualized plan with the types of services and assistance programs to meet their needs with the case manager.
Assist with accessing emergency shelter.
Assist with applying for and accessing permanent housing.
Assist with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits.
Assist with accessing community providers and support, for, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans' benefit, financial and food assistance, and education supports.
Certification, knowledge, and use of the Homeless Management Information System

EXPERIENCE

Operations Director, Hundred Nights, Inc. **2014 - Present**
Keene, NH

To oversee daily operations of the programs and facility. To maintain data entry standards

Executive assistant skills for invoicing, filing, gathering information for grant writing and proposal for funding.

EDUCATION

Hunterdon Central High School – NJ – Diploma

COMMUNICATION

- Ability to speak to groups or individuals clearly in person, on the telephone, or via email to express the mission and needs of Hundred Nights, Inc.

LEADERSHIP

- Former Boy Scout Leader and served on Scouting committees for over 10 years
- Supervisor at Hundred Nights, Inc. over 5 years

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ROGER LAPERLE

SKILLS & ABILITIES

- Assess individuals' and families' needs for well-being and obtaining housing.
- Develop an individualized plan with the types of services and assistance programs to meet their needs
- Assist Individuals and families with accessing emergency shelter.
- Assist individuals and families with applying for and accessing permanent housing.
- Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits.
- Assist individuals and families with accessing community providers and supports, for, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

EXPERIENCE

Shelter Manager, Hundred Nights Inc. **2022 – Present**
Keene, NH

_ To ensure the safety and wellbeing of shelter guests, staff and volunteers. Data entry, cleaning and following all procedures.

Daily Intake Coordinator/Overnight Awake Staff, Hundred Nights, Inc. **2019 - 2022**
Keene, NH

- To provide overnight safe shelter and collection of personal information for case planning and data entry.

Resident Manager, Southwestern Community Services **2013 – 2017**
Second Chance for Success Housing Coordinator
Keene, NH

- Provided case management for clients in various programs
- Conducted bed checks
- Conflict resolution with clients

EDUCATION

University of Vermont – VT Spaulding High School - VT

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CARL CONKLE

EXPERIENCE:

HUNDRED NIGHTS, INC. Keene, NH

ASSISTANT MANAGER 2/2024 – Present

To provide overnight safe shelter and collection of personal information for case planning and data entry.

Assess individuals' and families' needs for well-being and obtaining housing.

Develop an individualized plan with the types of services and assistance programs to meet their needs

Assist individuals and families with accessing emergency shelter.

LIVE FREE RECOVERY SERVICES Keene, NH 2021 – 2024

CLINICAL SUPPORT SPECIALIST

Supervising assigned shifts

Managing client milieu

Facilitating groups

EDUCATION:

Diploma – NHTI 8 week course CRSW certified through the State of NH

SNHU – Human Services Substance Abuse Disorder

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Rebecca Mendenhall

Objective

Multitasker seeking a full-time position that offers professional challenges utilizing interpersonal skills, time management and problem solving skills. Well organized and resourceful with detail oriented and conscientious approach. Always looking for ways to improve my skills while helping others.

Experience

Hundred Nights, Inc. Keene, NH
Case Manager August 2022 – Present

Meeting and setting appointments for clients. Housing first case management, including documentation of client's needs, data entry within company database and Homeless Management Information System. Communication with staff.

INTERNSHIP | Deaf, Inc.|
Worked with Latino Deaf and Hard of Hearing population in Lawrence, MA to learn ASL
Helped to plan, setup and take down Deaf dinner party

TEAM LEAD | TARGET | 9 YEARS
Trained and Managed other team members
Write and give bi-annual and annual reviews, as well as disciplinary action write-ups
Attend meetings to keep up to date on current trends and demands of the company
Resolved problems using tact and diplomacy by calmly communicating directly with Customers or employees
Open and/or close other front-end areas when scheduling demands
Open and close all of the registers for the day
Follow procedures for the Cash Office

Education

MASTER OF SCIENCE | June 2022 | CAPELLA UNIVERSITY – MINNEAPOLIS, MN
Graduated Master of Science in Human Services – June 2022

GENERAL EDUCATION |JUNE 2016 – AUG 2019| UNIVERSITY OF NEW HAMPSHIRE-MANCHESTER, NH
Major: ASL/English Interpreting and Deaf studies

Skills & Abilities

Writing Skills
Conflict Resolution
Team player
American Sign Language (5 years)
Familiar with local resources such as SNAP, WIC, DHHS
Familiar with New England Consortium on Deaf blindness
Organized
Adheres to Policy and Procedures
Guest Service (9 years)
Interviewing (9 years)
Familiar with Early Intervention, 504 and IEP plans
Familiar with EDGE, NH Easy, SS and Medicaid

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Cary B. Smith

Qualifications

- Honest, capable, hardworking and reliable. Will be an immediate asset to the team although can work alone with no supervision. Meets any circumstance with a positive mental attitude.
- Proficient at writing, maintaining and following standards of procedure and preventative schedules
- Skilled at following directions, protocols, and recommendations
- Provides professional documentation for work logs, materials and safety logs
- Complies with all occupational health and safety standards as well as knowledge of OSHA compliance
- Knowledge and implementation of health and sanitation protocols for safe, clean and healthy food preparation

Able to do landscaping, construction, maintenance and inspection of properties to optimum standards

Professional Experience

Shelter intake and overnight staff
Hundred Nights, Inc. November 2016 - Present

- To ensure the safety and wellbeing of shelter guests, staff and volunteers when on duty and to help connect guests to other staff members for access to services; to manage the intake process and collect data necessary for the shelter's programs and to provide security for the overnight guests.

Nurse
1993-2006

- Licensed Practical Nurse in variety of healthcare settings. Thompson School for Practical Nurses. Emergency Medical Technician. Community First Aid-CPR instructor.

Education

- Successfully completed high school. Attended Thompson School for Practical Nurses in Vermont receiving a diploma and license in 1993. Received certification in BLS-C CPR in 12/1993; EMT-Basic in 1991 and S.O.L.V.E. in 1991.

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Wayne Bruce

Highlights of Qualifications:

- **Excellent verbal and written communications skills.**
- **Ability to assess peoples' needs in a high volume, fast paced environment.**
- **Proficient in Aloha and Micros computer applications.**

Work Experience:

Hundred Nights, Inc. Overnight Staff Keene, NH 10/22 - Present

To ensure the safety and wellbeing of shelter guests, staff, and volunteers when on duty and to help refer guests to other staff members for access to services. To assist in the data entry process and to provide security for the overnight guests and facility.

Bulldog Designs Keene, NH 11/19 – 10/22

Screen Printer

- Prepared and ran the screen-printing press.
- Created, developed, and organized the layout of artwork.
- Maintenance of the burn and reclaimed screens.

Public House San Francisco, CA 3/12 – 10/17

Lead Bar Back

- Responsible for coordinating the setting up and break down of establishment.
- Successfully stocking all products and glassware.
- Overseeing daily deliveries and keeping storage area clean and in order.

Education:

Keene High School, Keene NH

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McKinley Wilson Deaver

Employment History

Assistant Manager/Bartender at Cabot Lodge, Hattiesburg, MS

December 2003 — June 2007

I worked part-time while school was in session, and full-time during winter and summer breaks. The hotel served simple cocktails from 5-9 every evening, which I gladly poured when on duty in pursuit of tips.

Night Auditor at Anchorage Hotel, Anchorage, AK

December 2007 — September 2015

In addition to general duties as a desk clerk, I was responsible for balancing the books at a boutique hotel in the heart of downtown Anchorage. I honed my customer service skills, learned how to pacify unhappy guests, and developed a knack for anticipating and solving problems.

Artist at AudioJungle, Pond5

October 2008 — July 2022

I sold royalty-free musical compositions online, typically charging $25-$50 per minute of recorded music. As the number of artists increased, hosting platforms began increasing the size of their cut and refusing to promote artists that did not sign deals to work exclusively with them. By the end, I was making less than a third of what I had been earning- so I gave it up.

Overnight Attendant at Hundred Nights Shelter, Keene, NH

November 2022 — Present

I work with guests and monitor the shelter to maximize the comfort and safety of everyone within.

Education

Diploma, Madison Central High School, Madison, MS

September 1992 — May 1996

I played a year of baseball, 3 years of football, and participated in various activities- including Academic Decathalon and "Odyssey of the Mind" competitions- through the gifted program. I was part of an O.M. team that finished 3rd at the world competition in 1994.

Bachelor of Arts, Philosophy, University of Southern Mississippi, Hattiesburg, MS

September 2003 — May 2007

Studying philosophy did not effectively certify me for a professional path, but it helped me realize what I wanted from my life- while simultaneously training me to think carefully and write clearly. It also made me a steadfastly ethical person.

Skills

- Analytical Thinking
- Communication Skills
- Fast Learner
- Adaptability
- Highly ethical
- Personable

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Richard Alcott

Hundred Nights, Inc., Keene, NH — *Staff Member*

November 2022 - Present

Supervise and log activity in the Resource Center and at Reception overnight; prepare and serve three meals a day to clients; clean & maintain laundry & facilities

The Mountain, Inc., Marlborough, NH — *Print Associate*

June 2021 - May 2022

Worked with a team to operate heavy machinery and produce silk-printed shirts

Lextended Day, Inc., Lexington, MA — *Teacher*

August 2018 - March 2020

Supervised and educated elementary school students in an after-school program; specialized in Theatre and Tabletop Gaming

Xaverian Brothers High School, Westwood, MA — *Diploma*

2001-2005

Attended the Xaverian Leadership Institute, a week-long seminar on leadership skills

Community Theatre — *Actor & Director*

I have over two decades of experience in production & performance of live theatre & comedy in the Nashua/Manchester region of NH, serving on Board of Directors for three non-profit theatre companies.

Lifeteen via Holy Family Church — *Youth Ministry/Community Service*

I have supervised church and community teen centers in Rockland, MA, and helped organize community events.

Performance Arts.

Cooking/Culinary Arts.

Childhood Education/Development.

Leadership skills.

Table-Top Role Playing Games.

Excellence in Directing, NH Community Theatre Festival, Ghostlight Theatre Company of New England

Excellence in Acting, NH Community Theatre Festival, Nashua Theatre Guild.

English, some French

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MICHAEL J HITCHCOCK

EMPLOYMENT

Hundred Nights, Inc. Facility Cleaning – Keene, NH (603)352-5197 – From 2023 – Present
Responsible for the daily cleaning of the facility including using the floor scrubbing machines

Hundred Nights, Inc. Assistant Shelter Manager (Jeff Nass) – Keene, NH (603)3525197 – From: 6/2020 to 2023

To ensure the safety and wellbeing of shelter guest, staff and volunteers. Data entry, cleaning and following all procedures

Hundred Nights, Inc. Overnight Shelter Assistant (Jeff Nass) – Keene, NH (603)352-5197
From 1/2020- Present

To ensure the safety and wellbeing of overnight guests including keeping daily log and communication with supervisors

MasterDry Cleaning and Restoration (Jim Milburn) – Montverde, FL – (407)469-3953 – From: 06/2018 To: 11/2018

Carpet Cleaning with understanding of motored equipment

Veranda Apartments(Crystal Kennedy) – Mt Dora, FL – (888)515-2577 – From: 08/2017 To: 06/2018

Groundskeeper – responsible for upkeep and maintained property

EXPERIENCE

Crew Chief/Supervisor -Fork lift operator- Water/Fire damage restoration – Mold remediation – Commercial office cleaning – Commercial/Residential truck-mount carpet/upholstery cleaning – Strip/wax/buff floors – Post-construction clean ups – Auto detailing -- Organizing cleaning schedules for work crews – Use of industrial floor sweepers/scrubbers – Scissor lift operation- Power wash exterior house cleaning – Warehouse – shipping/receiving -- Inventory – Delivery driver (non-CDL) – Merchandising – Communication with coworkers

EDUCATION

Keene High School – Keene, NH – Received diploma in June, 1994

General Studies / Industrial Communications / Construction Trades / Radio Broadcast

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MICHELLE L. ARDOIN

EXPERIENCE

7/2023 – CURRENT
RESOURCE CENTER MANAGER, HUNDRED NIGHTS, INC.
Helping guests with basic needs, preparing food and serving, maintaining records and database entries

8/2022 – 7/2023
General, Walgreens
Worked in several departments, cashier, photo lab and stocking.

07/2021 – 08/2022
CUSTOMER SERVICE, HANNAFORDS
Worked as a customer service agent and cashier

EDUCATION

GED, KEENE HIGH SCHOOL
Received GED

LNA 1996 - 2021

SKILLS

- Attention to detail
- Data entry
- Communication
- Adaptability

CERTIFICATES

- FIRST AID
- ADULT/INFANT CPR
- AED
- NICHE ACADAMY TRAINING

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PAMELA MALISKA

EXPERIENCE

11/2016 – CURRENT
ASSISTANT MANAGER RESOURCE CENTER, HUNDRED NIGHTS, INC.
Helping guests with basic needs, safe food handling practices, preparing food and serving, maintaining records and database entries

1/2014 – 1/2015
Sander/Repairer, Porto-Lite
Sanding and repairing shutters and house blinds.

1/2011 – 12/2013
Home Healthcare Relative provider, HCS
Provide essential needs including transportation, medical needs, companionship

EDUCATION

Monadnock Regional High School

Graduated in 1980 with Diploma

SKILLS

- Attention to detail
- Able to multitask
- Data entry
- Communication
- Quick learner
- Adaptability

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: **Hundred Nights, Inc.** **15 Months**

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Mindy (Melinda) Cambiar	Executive Director	0.00%	$0.00
Jeff Nass	Operations Manager	0.00%	$0.00
Roger LaPerle	Shelter Manager	86.15%	$49,280.00
Carl Conkle	Asst Shelter Manager	86.15%	$23,986.00
Rebecca Mendenhall	Case Manager	86.15%	$46,800.00
Cary Smith	Overnight Awake Staff	86.15%	$43,680.00
Wayne Bruce	Overnight Awake Staff	86.15%	$43,680.00
McKinley Deaver	Overnight Awake Staff	86.15%	$32,760.00
Richard Alcott	Overnight Awake Staff	86.15%	$36,750.00
Mike Hitchcock	Facility Maintenance/Cleaning	86.15%	$43,860.00
Michelle Ardoin	Resource Center Manager	86.15%	$40,320.00
Pamela Maliska	Asst Resource Center Manager	86.15%	$28,644.00
Total			**$389,760.00**

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-04)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Marguerite's Place, Inc.		1.4 Contractor Address 87 Palm Street Nashua, NH 03060	
1.5 Contractor Phone Number 603-598-1582	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $291,200
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Hannah E Stohler 37CFD8A3DB7D4C5... Date: 3/4/2024		1.12 Name and Title of Contractor Signatory Hannah Stohler Executive Director	
1.13 State Agency Signature DocuSigned by: Katja S. Fox ED9D0580AC634B2... Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino 748734844941480... On: 3/5/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials HS (DS)
Date 3/4/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

DS
HS
Contractor Initials

Date 3/4/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

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Contractor Initials

Date 3/4/2024

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

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Contractor Initials HS

Date 3/4/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

      3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

   1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

      3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

   1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

      12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Hillsborough County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards.

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics

to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and

documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or~~DS~~ the

Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement

Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

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 Contractor 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 Contractor 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 contractor 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 Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	Marguerite's Place, Inc.	
Budget Request for:	State Grant-In-Aid Emergency Shelter Program	
Budget Period	4/1/24 - 6/30/24	
Indirect Cost Rate (if applicable)	#DIV/0!	
Line Item	**Program Cost - Funded by DHHS**	
1. Salary & Wages	$35,400	
2. Fringe Benefits	$6,106	
3. Consultants	$2,500	
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0	
5.(a) Supplies - Educational	$0	
5.(b) Supplies - Lab	$0	
5.(c) Supplies - Pharmacy	$0	
5.(d) Supplies - Medical	$0	
5.(e) Supplies Office	$0	
6. Travel	$0	
7. Software	$0	
8. (a) Other - Marketing/ Communications	$0	
8. (b) Other - Education and Training	$0	
8. (c) Other - Other (specify below)	$0	
Other: Apartment Maintenance	$7,250	
Other: Utilities	$500	
Other: Exterminator	$1,000	
Other: Insurance	$3,032	
Other: Accounting/Audit Services	$2,750	
9. Subrecipient Contracts	$0	
Total Direct Costs	$58,538	
Total Indirect Costs	$0	
TOTAL	$58,538	

Contractor Initials: HS (DS)

Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	Marguerite's Place, Inc.	
Budget Request for:	State Grant-In-Aid Emergency Shelter Program	
Budget Period	7/1/24-6/30/25	
Indirect Cost Rate (if applicable)	#DIV/0!	
Line Item	**Program Cost - Funded by DHHS**	
1. Salary & Wages	$144,350	
2. Fringe Benefits	$24,643	
3. Consultants	$5,750	
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0	
5.(a) Supplies - Educational	$0	
5.(b) Supplies - Lab	$0	
5.(c) Supplies - Pharmacy	$0	
5.(d) Supplies - Medical	$0	
5.(e) Supplies Office	$0	
6. Travel	$0	
7. Software	$0	
8. (a) Other - Marketing/ Communications	$0	
8. (b) Other - Education and Training	$0	
8. (c) Other - Other (specify below)	$0	
Other: Apartment Maintenance	$29,500	
Other: Utilities	$791	
Other: Exterminator	$4,000	
Other: Insurance	$12,128	
Other: Accounting/Audit Services	$11,500	
9. Subrecipient Contracts	$0	
Total Direct Costs	$232,662	
Total Indirect Costs	$0	
TOTAL	$232,662	

Contractor Initials: HS (DS)

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

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

Contractor Initials DS AS

Date 3/4/2024

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.

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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.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

16. The Contractor must ensure that all End Users:

    a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

    b. safeguard this information at all times.

    c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

e. limit disclosure of the Confidential Information to the extent permitted by law.

f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).

g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.

h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.

i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

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

V. LOSS REPORTING

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

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

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;

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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

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

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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 or other 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.

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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,

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herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, 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) g. and (3) n.l., and the defense and indemnification provisions 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	Marguerite's Place, Inc.
The State	Name of the Contractor
DocuSigned by: Katja S. Fox ED0D05B04C63442...	DocuSigned by: Hannah E Stohler 47CFD8A3DB7D4C5...
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Hannah Stohler
Name of Authorized Representative	Name of Authorized Representative
Director	Executive Director
Title of Authorized Representative	Title of Authorized Representative
3/4/2024	3/4/2024
Date	Date

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Date 3/4/2024

DocuSign Envelope ID: 55F43DF0-9CD7-46E4-B965-1511CBF0F521

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 MARGUERITE'S PLACE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 21, 1993. 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: **193531**

Certificate Number: **0006227208**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 10th day of May A.D. 2023.

David M. Scanlan

Secretary of State

DocuSign Envelope ID: 55F43DF0-9CD7-46E4-B965-1511CBF0F521

CERTIFICATE OF AUTHORITY

I, Brian Hall, Chair of the Board of Directors, 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 Marguerite's Place, Inc.
(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 February 20, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Hannah Stohler, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Marguerite's Place, Inc. 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 was **valid thirty (30) days prior to and 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: 2/20/2024

Brian W Hall
Signature of Elected Officer
Name: Brian Hall
Title: Chair of the Board of Directors

DocuSign Envelope ID: 55F43DF0-9CD7-46E4-B965-1511CBF0F521

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 2/20/2024

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 Eaton & Berube Insurance Agency, LLC. 11 Concord Street Nashua NH 03064	**CONTACT NAME:** Meaghan Colby **PHONE (A/C, No, Ext):** 603-882-2766 **FAX (A/C, No):** 603-886-4230 **E-MAIL ADDRESS:** mcolby@eatonberube.com
INSURED MARGPLA-01 Marguerite's Place, Inc. & MP Housing 87 Palm Street Nashua NH 03060	**INSURER(S) AFFORDING COVERAGE** — **NAIC #** **INSURER A :** Philadelphia Insurance Company — 23850 **INSURER B :** Eastern Alliance Insurance Group **INSURER C :** **INSURER D :** **INSURER E :** **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** 1895423468 **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			PHPK2465182	11/1/2023	11/1/2024	EACH OCCURRENCE	$ 1,000,000
	[ ] CLAIMS-MADE [X] OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							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:							$
A	AUTOMOBILE LIABILITY			PHPK2465182	11/1/2023	11/1/2024	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	[ ] ANY AUTO						BODILY INJURY (Per person)	$
	[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	[X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB [X] OCCUR			PHUB832719	11/1/2023	11/1/2024	EACH OCCURRENCE	$ 2,000,000
	[ ] EXCESS LIAB [ ] CLAIMS-MADE						AGGREGATE	$
	[ ] DED [X] RETENTION $ 10,000							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N			01-0000136389-03	11/1/2023	11/1/2024	X PER STATUTE [ ] OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] (Mandatory in NH)	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

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

CERTIFICATE HOLDER

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

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

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Mission Statement:

Marguerite's Place is on a mission to transform the lives of families working to achieve safety, stability and independence by fostering connection and providing holistic, individual and group support offerings, including transitional housing for women and their children, as well as early childhood education, and group-based community programs for all.

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Marguerite's Place, Inc.

Financial Statements
December 31, 2022

HOUDE & COMPANY PROFESSIONAL ASSOCIATION

Certified Public Accountants

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Marguerite's Place, Inc.

Nashua, New Hampshire

December 31, 2022 and 2021

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HOUDE & COMPANY
PROFESSIONAL ASSOCIATION
Certified Public Accountants

215-A MAIN STREET NASHUA, N.H. 03060
(603) 882-2785 FAX (603) 882-0227 WWW.HOUDECPA.COM

PAUL E. HOUDE, C.P.A.
PETER J. HOUDE, C.P.A.

RAYMOND L. HOUDE, C.P.A.
(1905-1985)

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Marguerite's Place, Inc.

Opinion

We have audited the accompanying financial statements of Marguerite's Place, Inc. (a New Hampshire incorporated nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses – by natural classifications 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 Marguerite's Place, Inc. as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Marguerite's Place, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Financial Statements

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

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

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Auditor's 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, due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 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 Marguerite's Place, Inc.'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 Marguerite's Place, Inc.'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 our audit.

Houde & Company

Houde & Company
Professional Association

Nashua, New Hampshire
September 26, 2023

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Marguerite's Place, Inc.

Statements of Financial Position
December 31, 2022 and 2021

	December 31, 2022	December 31, 2021
Assets		
Cash and cash equivalents	$ 571,355	$ 564,195
Investments (Note 3)	2,006,679	2,114,016
Accounts receivable	5,140	26,537
Loan receivable affiliate	-	46,658
Prepaid expenses	17,426	25,544
Total current assets	2,600,600	2,776,950
Property and equipment (Note 5)	558,560	587,877
Total assets	$ 3,159,160	$ 3,364,827
Liabilities and Net Assets		
Liabilities:		
Accounts payable	$ 6,354	$ 3,454
Accrued expenses	32,174	26,758
Loan payable affiliate	71,422	-
Security deposits	2,926	3,132
Total current liabilities	112,876	33,344
Net Assets:		
Without donor restrictions	2,965,784	3,250,983
With donor restrictions	80,500	80,500
Total net asset	3,046,284	3,331,483
Total liabilities and net assets	$ 3,159,160	$ 3,364,827

See accompanying notes.

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Marguerite's Place, Inc.

Statement of Activities

Year Ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support:			
Program revenue – Childcare fees	$ 247,525	–	247,525
Program revenue – Residential fees	134,675	–	134,675
Contributions	184,881	–	184,881
Contributions – Corporate support	66,214	–	66,214
Grants	179,540	–	179,540
Grants – City/State funding	103,562	–	103,562
Special events	208,626	–	208,626
Investment income	16,962	–	16,962
Other income	3,912	–	3,912
Total revenues and other support	1,145,897	–	1,145,897
Functional expenses:			
Program expenses – Supportive services	174,266	–	174,266
Program expenses – Childcare	402,858	–	402,858
Management and general	362,977	–	362,977
Fundraising	113,374	–	113,374
Total functional expenses	1,053,475	–	1,053,475
Income from operations	92,422	–	92,422
Other income (expenses):			
Realized and unrealized losses on investments	(377,621)	–	(377,621)
Decrease in net assets	(285,199)	–	(285,199)
Net assets at beginning of year	3,250,983	80,500	3,331,483
Net assets at end of year	$ 2,965,784	80,500	3,046,284

See accompanying notes.

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Marguerite's Place, Inc.

Statement of Activities

Year Ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and other support:			
Program revenue – Childcare fees	$ 192,748	–	192,748
Program revenue – Residential fees	104,937	–	104,937
Contributions	234,720	–	234,720
Contributions – Corporate support	64,924	–	64,924
Grants	165,500	–	165,500
Grants – City/State funding	293,753	–	293,753
Special events	158,472	–	158,472
Investment income	9,443	–	9,443
Other income	5,995	–	5,995
Total revenues and other support	1,230,492	–	1,230,492
Functional expenses:			
Program expenses – Supportive services	147,494	–	147,494
Program expenses – Childcare	338,254	–	338,254
Management and general	296,595	–	296,595
Fundraising	126,031	–	126,031
Total functional expenses	908,374	–	908,374
Income from operations	322,118	–	322,118
Other income (expenses):			
Cares Act Funding	127,013	–	127,013
Realized and unrealized gains on investments	216,865	–	216,865
Covid expenses	(193)	–	(193)
Total other income	343,685	–	343,685
Increase in net assets	665,803	–	665,803
Net assets at beginning of year	2,585,180	80,500	2,665,680
Net assets at end of year	$ 3,250,983	80,500	3,331,483

See accompanying notes.

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Marguerite's Place, Inc.

Statement of Functional Expenses - by Natural Classification

Year Ended December 31, 2022

	Program Activities			Supporting Activities		
	Supportive Services	Childcare	Total Program	Management and General	Fund-raising	Total Expenses
Salaries	$ 94,940	317,292	412,232	147,473	63,401	623,106
Fringe benefits	13,995	25,446	39,441	12,288	3,541	55,270
Payroll taxes	7,371	24,674	32,045	13,211	4,935	50,191
Contractual costs	–	869	869	46,855	–	47,724
Insurance	–	–	–	40,209	–	40,209
Apartment turnover	29,782	–	29,782	–	–	29,782
Special events costs	–	–	–	143	24,918	25,061
Dietary costs	4,236	16,433	20,669	492	–	21,161
Professional fees	–	–	–	17,700	–	17,700
Printing and office supplies	–	1,501	1,501	8,519	6,450	16,470
Utilities	1,603	–	1,603	13,672	–	15,275
Miscellaneous	3,077	5,521	8,598	4,225	231	13,054
Dues and subscriptions	–	126	126	4,664	7,954	12,744
Bank fees	–	–	–	9,742	–	9,742
Repairs and maintenance	445	3,037	3,482	3,469	–	6,951
Exterminator	6,610	94	6,704	94	–	6,798
Telephone	–	–	–	4,620	–	4,620
Staff development	–	620	620	2,383	1,355	4,358
Resident's needs and activities	4,315	–	4,315	–	–	4,315
Meals and entertainment	472	631	1,103	2,246	14	3,363
Postage	–	9	9	465	480	954
Bad debts	904	–	904	–	–	904
Staff travel	–	89	89	97	95	281
Depreciation	6,516	6,516	13,032	30,410	–	43,442
Total functional expenses	$ 174,266	402,858	577,124	362,977	113,374	1,053,475

See accompanying notes.

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Marguerite's Place, Inc.

Statement of Functional Expenses - by Natural Classification

Year Ended December 31, 2021

	Program Activities			Supporting Activities		
	Supportive Services	Childcare	Total Program	Management and General	Fund-raising	Total Expenses
Salaries	$ 87,412	267,094	354,506	144,426	58,608	557,540
Fringe benefits	15,632	13,633	29,265	6,650	-	35,915
Payroll taxes	6,730	20,560	27,290	13,190	4,500	44,980
Contractual costs	-	158	158	12,438	-	12,596
Insurance	-	-	-	35,684	-	35,684
Apartment turnover	16,746	1,800	18,546	-	-	18,546
Special events costs	-	-	-	-	15,862	15,862
Dietary costs	-	11,672	11,672	-	-	11,672
Professional fees	-	-	-	12,550	31,664	44,214
Printing and office supplies	-	199	199	6,970	218	7,387
Utilities	1,871	-	1,871	10,886	-	12,757
Miscellaneous	2,824	7,490	10,314	4,556	2,490	17,360
Dues and subscriptions	-	(24)	(24)	5,039	8,630	13,645
Bank fees	2,041	1,982	4,023	1,122	2,995	8,140
Repairs and maintenance	1,355	1,669	3,024	7,278	-	10,302
Exterminator	1,399	-	1,399	-	-	1,399
Telephone	-	-	-	4,571	-	4,571
Staff development	349	125	474	580	30	1,084
Resident's needs and activities	3,837	-	3,837	-	-	3,837
Meals and entertainment	27	256	283	1,307	147	1,737
Postage	-	-	-	571	887	1,458
Bad debts	1,104	5,473	6,577	-	-	6,577
Depreciation	6,167	6,167	12,334	28,777	-	41,111
Total functional expenses	$ 147,494	338,254	485,748	296,595	126,031	908,374

See accompanying notes.

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Marguerite's Place, Inc.

Statements of Cash Flows

Years Ended December 31, 2022 and 2021

	December 31, 2022	December 31, 2021
Cash flows from operating activities:		
Change in net assets	$ (285,199)	$ 665,803
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	43,442	41,111
Gain from forgiveness of PPP loan	-	(125,000)
Realized and unrealized gain (loss) on investments	377,621	(216,865)
Changes in operating assets and liabilities:		
Accounts receivable	21,397	(6,258)
Prepaid expenses	8,118	21,523
Accounts payable and accrued expenses	8,316	(5,629)
Security deposits	(206)	(364)
Net cash provided by operating activities	173,489	374,321
Cash flows from investing activities:		
Capital expenditures	(14,125)	(135,423)
Purchase of securities	(383,317)	(111,013)
Loan from affiliate for investing purposes	150,000	-
Sale of securities	113,033	146,792
Net cash used by investing activities	(134,409)	(99,644)
Cash flows from financing activities:		
Payments on long-term debt	-	(150,000)
Loan to affiliate	(31,920)	277
Net cash used by financing activities	(31,920)	(149,723)
Net increase in cash and cash equivalents	7,160	124,954
Cash and cash equivalents at beginning of year	564,195	439,241
Cash and cash equivalents at end of year	$ 571,355	$ 564,195

See accompanying notes.

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Marguerite's Place, Inc.

Notes to Financial Statements
December 31, 2022 and 2021

1. Organization

Marguerite's Place, Inc. (the Organization), a not-for-profit corporation, provides supportive services, which include transitional housing, aftercare and child care for women and their children who are in crisis.

2. Summary of Significant Accounting Policies

Basis of Presentation
The accompanying financial statements have been prepared on the accrual basis of accounting. Support is recorded when received or pledged. Revenue is recorded when services are rendered. Expenses are recorded when the obligation has been incurred. Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by donor.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are classified to net assets without restrictions. Additionally, there may be donor imposed restrictions that the funds be maintained permanently by the Organization.

Contributions
Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due in the next year are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are to be received.

Contributions of donated non-cash assets are recorded at their fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, which are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Accounts Receivable
The Organization utilizes the reserve method of accounting for bad debts and uncollectible promises to give. Management determines reserves based on historical experience and an evaluation of the current status of the specific accounts. A reserve for accounts receivable was not required for the year ended December 31, 2022.

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2. Summary of Significant Accounting Policies (continued)

Property and Equipment

Purchased property and equipment are recorded at cost. Contributed property and equipment are recorded at their fair values as of the date of transfer. Depreciation is calculated using the straight-line method over an asset's useful life, which range from 7 to 39 years.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. As such, no tax provisions have been made in the accompanying financial statements. Marguerite's Place has adopted provisions of the Financial Accounting Standards Board (FASB) in Accounting Standards Codification (ASC) Topic 740-10. Marguerite's Place policy is to evaluate all tax positions on an annual basis in conjunction with the filling of the annual return of organization exempt from income tax. Interest and penalties assessed by income taxing authorities are included in administrative expense. For 2022 and 2021, there were no penalties or interest assessed or paid. Marguerite's Place files informational returns in the U.S. federal and state jurisdictions.

Cash and cash equivalents

The Organization considers cash on hand and investments with initial maturities of less than 90 days, which are not expected to be used for longer-term investing purposes, to be cash and cash equivalents. At December 31, 2022, the Organization's cash balances in financial institutions in excess of federally insured limits totaled $156,396.

Cost Allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort, as well as depreciation, amortization and occupancy, which are allocated on a square footage basis.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ significantly from those estimates.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

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2. Summary of Significant Accounting and Reporting Policies (continued)

Revenue Recognition
The organization's has various revenue streams that revolve mainly around transitional housing, aftercare and child care for women and their children who are in crisis. Revenue is generated mainly through leasing residential apartment space and childcare fees which is recognized over time as the organization provides the related goods and services. Additionally the organization receives funding from contributions and grants. The organization recognizes grants as either contributions or exchange transaction revenues, depending on whether the transaction is reciprocal or nonreciprocal. For grants treated as contributions, revenue is recognized when a contribution becomes unconditional. Revenues from exchange transactions are recognized as performance obligations are satisfied, which in most cases is when the related costs are incurred.

Recent Accounting Pronouncements – Accounting for Leases
In February 2016, the FASB issued ASU 2016-02, *Leases* (Topic 842). Under this standard, lessees are required to recognize virtually all of their leases, including operating leases, on the balance sheet by recognizing a right-of-use asset and lease liability. For lessors, the guidance modified the classification criteria and the accounting for sales-type and direct financing leases. ASU 2016–02 became effective for the Organization during 2022. With the adoption of this standard, lessees are required to record an asset and lease liability for lease terms longer than 12 months. The organization adopted this standard and there has been no material impact to the financial statements as a result of adoption.

3. Investments

Investments are stated at fair value and comprised of the following:

	Cost	Unrealized Gain (Loss)	Fair Value
December 31, 2022:			
Mutual fund shares	$ 2,035,595	(201,564)	1,834,031
Fixed income	156,782	(17)	156,765
Equities	343	15,540	15,883
Total investments	$ 2,192,720	(186,041)	2,006,679
December 31, 2021:			
Mutual fund shares	$ 1,885,596	228,420	2,114,016

Investment returns for the years ended December 31, 2022 and 2021 are as follows:

	2022	2021
Interest and dividend income	$ 16,962	$ 9,443
Realized gains (losses)	(191,580)	128,129
Unrealized gains (losses)	(186,041)	88,736
	$ (360,659)	$ 226,308

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4. Restrictions on Net Assets

Endowment Fund
The Organization's endowment fund was established in 1999 to support women and children's program services. Contributions to the endowment fund are subject to donor restrictions that stipulate the original principal of the gift is to be held and invested by the Organization indefinitely, and income from the fund is to be expended for women and children's program services. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Organization is subject to the State Prudent Management of Institutional Funds Act (SPMIFA) and, therefore, classified amounts in its donor-restricted endowment fund are reported as net assets with donor restrictions until the Board appropriates amounts for expenditure and any purpose restrictions have been met. The Board of Directors of the Organization has interpreted SPMIFA as requiring the maintenance of only the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, the Organization would consider the fund to be underwater if the fair value of the fund is less than the sum of (1) the original value of initial and subsequent gifts donated to the fund and (2) any accumulations to the fund that are required to be maintained in perpetuity in accordance with applicable donor gift instrument. The Organization has interpreted SPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The fund is not currently underwater.

In accordance with the State Prudent Management of Institutional Funds Act (SPMIFA), the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowments funds: (1) the duration and preservation of the fund, (2) the purpose of the donor restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from investment income and the appreciation or depreciation of investments, (6) other resources of the Organization, and (7) the investment policies of the Organization.

At December 31, 2022 and 2021, the endowment fund is composed of $80,500 of funds received to be invested in perpetuity.

The Organization has adopted investment and spending policies for endowment assets that attempt to subject the fund to low investment risk and provide its women and children's program services with current income. Endowment assets are invested in mutual funds. The Organization has a policy of appropriating investment funds as required, expending the endowment fund's investment income for women and children's program services during the year in that fiscal quarter. The current spending policy is not expected to allow the Organization's endowment fund to grow as a result of investment returns. This is consistent with the Organization's objectives to provide income for its women and children's program, preserve endowment assets without subjecting them to substantial risk, and provide additional real growth through new gifts.

	December 31, 2022	December 31, 2021
Assets with donor restrictions:		
Endowment funds	$ 80,500	$ 80,500

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5. Property and Equipment

Property and equipment consisted of the following at December 31, 2022 and 2021.

	2022	2021
Land	$ 42,800	$ 42,800
Buildings and improvements	1,169,153	1,166,153
Equipment	56,836	56,836
Furniture and fixtures	91,650	80,525
Total	1,360,439	1,346,314
Less-accumulated depreciation	(801,879)	(758,437)
Total property and equipment	$ 558,560	$ 587,877

Depreciation expense was $43,442 and $41,111 for the years ending December 31, 2022 and 2021, respectively.

6. Concentrations

Approximately 13.94% and 32.02% of public support and revenues were derived from contracts with the New Hampshire State and City of Nashua governments in 2022 and 2021, respectively.

7. Contingencies

The Organization received money under various state and federal programs. Under the terms of these programs, the Organization is required to use the money during the period for purposes specified in the proposal. If expenditures were found not to have been made in compliance with the proposal, the Organization might be required to repay the funds.

8. Related Party

The Organization's executive director provides administrative services to MP Housing, Inc. The Organization received $150,000 and $9,823 in 2022 and 2021 and charged MP Housing $93,080 and $64,539 in 2022 and 2021, respectively. The amount reduced the payroll, fringe benefits and insurance expenses of the Organization.

	2022	2021
Contracted services	$ 75,080	$ 46,320
Fringe benefits	9,000	9,219
Insurance	9,000	9,000
Total	$ 93,080	$ 64,539

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9. Fair Value Measurements

The Organization follows a three-level valuation hierarchy for disclosure of fair value measurements. The categorization of financial assets and financial liabilities within the valuation hierarchy is based upon the lowest level of input that is significant to the measurement of fair value. Under level 1, inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets. Under level 2, inputs to the valuation methodology are other observable inputs, including quoted prices for similar assets and liabilities in active or non-active markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are not directly observable, but are corroborated by observable market data. Under level 3, inputs to the valuation methodology are unobservable for the asset or liability. There were no changes to these valuation methods during the years ended December 31, 2022 and 2021.

The following table sets forth the assets carried at fair value measured on a recurring basis:

	Level 1	Level 2	Level 3	Total
December 31, 2022:				
Mutual fund shares	$ 1,834,031	–	–	1,834,031
Fixed Income	156,765	–	–	156,765
Equities	15,883	–	–	15,883
Total Investments	$ 2,006,679	–	–	2,006,679
December 31, 2021:				
Mutual fund shares	$ 2,114,016	–	–	2,114,016

10. Funds Held by Others

In 2020, the Organization became a beneficiary of a designated fund at the New Hampshire Charitable Foundation. Pursuant to the terms of the Resolution establishing this fund, property contributed to the New Hampshire Charitable Foundation is held as a separate fund designated for the benefit of Marguerite's Place. In accordance with its spending policy the Foundation will begin making distributions from the fund to Marguerite's Place. The distributions are approximately 5.0% of the market value of the fund per year. The fund is not included in these financial statements, since all property in the fund was contributed to the New Hampshire Charitable Foundation to be held and administered for the benefit of Marguerite's Place. The market value of the fund assets was approximately $967,038 on December 31, 2022. Distribution received for the 2022 fiscal year was $30,430.

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11. PPP Loan

Marguerite's Place received loan proceeds in the amount of $125,000 under the Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Securities Act provides for loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable over a set period of time as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities. The loan was forgiven in 2021 as the funds were used in accordance with the terms of the program.

12. Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Financial assets at year-end:	
Cash	$ 571,355
Investments	2,006,679
Accounts receivable	5,140
	2,583,174
Less amounts not available for general expense:	
Donor-restricted to maintain as an endowment	80,500
Total financial assets available to meet cash needs for general expenditure within one year	$ 2,663,674

It is the Organization's liquidity management policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization invests cash in excess of daily requirements in short-term investments. Additionally, the Organization has an endowment fund, in which income generated from the endowment fund is available for general use.

13. Subsequent Events

The Organization has evaluated subsequent events through September 26, 2023, the date on which these financial statements were available to be issued.

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Marguerite's Place

Where Safety and Strength Begin

2024 Board of Directors

Chair **Brian Hall** *Koha Health* [redacted] Joined December 2018	**Vice Chair** **Tarrah Ledoux** [redacted] Joined January 2021	**Secretary** **Joanna Poulin** *St. Anselm's College* [redacted] Joined March 2020	**Treasurer** **Brad Frey** *PT United* [redacted] Joined March 2023
Alina Korsak Marcum LLP [redacted] Joined September 2018	**Cindy Netska** CATIC [redacted] Joined February 2022	**Doreen Manetta** Enterprise Bank [redacted] Joined March 2023	**John Parolin** [redacted] Joined September 2018
Kara Ellis *St. Joseph Hospital* [redacted] Joined March 2023	**Kevin Cloutier** *Systems Engineering* [redacted] Joined January 2021	**Naadia Nazeer** *Amherst Therapy Connections* [redacted] Joined March 2020	**Rene' Whiteley** [redacted] Joined March 2020
Steven Veneman Juniper Systems [redacted] Joined March 2023	**Hannah Stohler** Marguerite's Place, Inc. [redacted] Joined July 2019		

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Hannah Stohler

[redacted]

Education

***Master of Divinity,* Harvard Divinity School** *MAY 2016*
Cambridge, MA
Concentration in Nonprofit Management, Social Justice, and Ethics
GPA: 3.9

***B.A. in Spanish*, Tulane University** *MAY 2013*
New Orleans, LA
Graduated Magna cum Laude with Departmental Honors
GPA: 3.78

Experience

Executive Director and CEO JULY 2019 - PRESENT
Marguerite's Place and MP Housing, Nashua, NH
Lead strategic vision of the organization, including fiscal management, staff and board leadership, fundraising, and program delivery. Manage $1 mill+ budget.

Director of Believe in Success MAY 2017 - JUNE 2019
Unitarian Universalist Urban Ministry, Roxbury, MA
Designed and launched Massachusetts' first workforce development program for domestic violence survivors. Managed team of 8 staff and 50 volunteers. Establish and manage $300k+ program budget.

Residential Program Manager MAY 2016 - MAY 2017
Voices Against Violence, Framingham, MA
Managed the operation of a short term emergency shelter for families and individuals fleeing domestic violence. Ensured integrated and high quality service delivery and oversaw fiscal operations.

Communications Specialist MAY 2015 - AUGUST 2015
IMA World Health, Washington D.C.
Led update of f "1 in 3" Sermon Guide and "Sacred Spaces" toolkit for WeWillSpeakOut.US. Published op-eds for WeWillSpeakOut.US blog and managed social media. Represented WeWillSpeakOut.US as liaison at International Public Health Conferences.

Organizational Consultant MAY 2014 - AUGUST 2014
Adopta Una Familia, Inc., Guayaquil, Ecuador
Directed employees through transition into new positions within a new organizational structure. Assessed performance and mentored Program Coordinators through strategic planning and program development techniques.

Core Qualifications

Program Development

Team Leadership

Fiscal Management

Board Development

Strategic Planning

Community Networking

Grant Writing/Management

Skills and Affiliations

Fluent in Spanish

2017 Graduate of MetroWest Health Leadership Program

Certified Domestic Violence and Sexual Assault Counselor

Board of Directors for Greater Nashua Continuum of Care. 2019 - Present

Board of Directors for Adopta Una familia, Inc. 2013 - 2019

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Candace Gordon
Director Of Programs

Contact

Education

Granite State College
Concord, NH
B.A. in Science/
Human Services with Leadership in
Early Childhood Education

Core Competencies

Client Solutions and Support
Team Leadership
Program Systems and Infrastructure
Program Growth Vision
Communication
Program Development and Oversight

Nonprofit Director with a proven ability to cast vision and develop and maintain functional teams across programs. Overseeing daily operations of multiple programs, managing staff, ensuring compliance with State Licensing regulations, and providing effective Leadership, with an intentional focus on trauma-informed cultures across all agency scopes. Responsible for analyzing program data, identifying trends, program needs, and developing strategies and systems to improve program and client outcomes

Experience

January 2023-present
Director of Programs • Marguerite's Place, Inc.

- Ensure quality, trauma-informed service delivery across and within programs
- Build and enhance program success
- Lead and support teams and families
- Program focused grant writing
- Community Networking and Outreach

January 2022-December 2022
Director of Community Programs • Marguerite's Place, Inc.

- Launch and build inclusive programming to encompass families with diverse needs and backgrounds
- Facilitate group and one on one outreach with families and community stakeholders

May 2016-December 2021
Director of Childcare • Marguerite's Place, Inc.

- Oversee Licensed Plus childcare program and State Scholarship
- Provide Family Support and Team Leadership
- Establish trauma-informed culture for families and staff

Professional Leadership and Community Engagement

Leadership Greater Nashua- Class of 2020
Greater Nashua Continuum of Care-Member 2023

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Kye C. Sims

MARGUERITE'S PLACE, Nashua, NH
Residential Programs Coordinator April 2023 - Current

- Provide case management services utilizing strengthening families approach, focused on developing life skills for 10 on-site transitional housing families.
- Deliver continued case management services to 10 houscholds participating in Marguerite's Place Housing, (MPH) extension program, focused on the next stages toward self-sufficiency across life management.
- Complete assessments to inform goal planning determinations and support the identification of interventions that will progress families in outlined needs areas, (i.e., financial planning, career and education access, securing permanent housing, household management, parenting skills, community engagement, access to resources/referrals) and other life-skills development supports as identified.
- Engage in a professional relationship working in a home-based environment weekly/biweekly to monitor progress and promote accountability with identified goals.
- Participate in extended program activities to offer ongoing education in skill areas and enable successful outcomes for families served.
- Complete data collection and analysis to ensure accurate monitoring and reporting of family outcomes.

APPLIED ABC-AUTISM THERAPY CENTER, Manchester, NH
Per diem Plus Behavior Therapist/RBT July 2021 - April 2023

- Provide Applied Behavioral Analysis, (ABA) therapy to children with autism diagnoses/requiring ABA therapy for similar needs through discrete trial work, along with use of naturalistic teaching approach.
- Accurate record keeping related to documentation of services provided, daily treatment outcomes and quality control duties.
- Maintaining a professional and ethical relationship with family members while facilitating supports in home-based and school settings.

INDEPENDENT SERVICES NETWORK, Manchester, NH
Clinician/Clinical Coordinator, July 2018 - July 2021

- Provide Clinical level treatment to youth and families as referred by the Division of Youth and Family Services through development of comprehensive treatment planning, implementation and monitoring of identified treatment goals, for youths experiencing trauma and comorbid developmental disorders.
- Collaborate with collaterals for identification and coordination of community resources to promote reunification of children with biological parents.
- Accurate documentation of case related correspondence through Court Reports, timely Monthly Report development and clinical contact, in line with ISO state regulation.
- Facilitation and attendance to meetings related to Fair Hearings, Individualized Education Program, Court hearings.
- Oversight and behavioral support during medical appointments.
- Responsible for quality control through review and revision of Clinical team's documentation.
- Intervention service delivery through weekly contact with foster parents and youth in care.
- Family Training to promote successful life skill development, pre-adoptive services and 1:1 trauma focused support to youth.
- 24-hour Emergency Crisis Stabilization support delivered by 6-week after hours on-call rotation.

THE AUTISM COMMUNITY THERAPISTS, Acton, MA
ABA Therapist, January 2018 - July 2018

- Providing Applied Behavioral Analysis, (ABA) therapy to children with autism diagnoses/requiring ABA therapy for similar needs through discrete trial work, along with use of naturalistic teaching approach.

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- Accurate record keeping related to documentation of services provided, daily treatment outcomes and quality control duties.
- Maintaining a professional and ethical relationship with family members while facilitating supports in home-based settings.
- Responsible for adhering to all safety standards associated with transportation of minor children in accordance with state regulation.

PRIME LIFETIME SERVICES, Merrimack, NH
ABA Therapist, September 2017 - July 2019

- Providing Applied Behavioral Analysis, (ABA) therapy to children with autism diagnoses/requiring ABA therapy for similar needs through discrete trial work, facilitating social groups, and with use of natural environment techniques.
- Works independently to implement the determined therapeutic needs of clients with supervision from a Board Certified Behavioral Analyst, (BCBA).
- Implementing protocols outlined by the treatment plan to document and assess probe data while accurately recording discrete trial outcomes to track behavior development.
- Maintaining a professional and ethical relationship with family members while facilitating supports during
  home-based therapy.

ABA 4 AUTISM, Milford, NH
Lead Therapist/Administration, June, 2015 – August, 2017

- Providing Applied Behavioral Analysis, (ABA) therapy to children with autism diagnoses/requiring ABA therapy for similar needs through discrete trial work, facilitating social groups, and with use of natural environment techniques.
- Works independently to implement the determined therapeutic needs of clients with supervision from a Board Certified Behavioral Analyst, (BCBA).
- Implementing protocols outlined by the treatment plan to document and assess probe data while accurately recording discrete trial outcomes to track behavior development.
- Maintains a professional and ethical relationship with family members while facilitating supports during home-based therapy.
- Responsible for adhering to all safety standards associated with transportation of minor children in accordance with state regulation.
- Admin related duties associated with Human Resources, new hire training and Enforcement of company policies.

CITY OF NASHUA WELFARE DEPARTMENT, Nashua, NH
Case Technician, November, 2013 - April, 2017

- Assessment of eligibility through means of interview for emergency assistance to families/individuals in crisis in line with guidelines set forth by NH state statute.
- Assessment of case history during initial evaluation through review of documentation and verbal report.
- Evaluation of financial resources and eligibility based on urgency for those in need of assistance.
- Connecting individuals in crisis to resources which serve to eliminate prolonged need for financial assistance.
- Crisis management during initial contact and ongoing support/assessment for clients.
- Accurate documentation of all client interaction and detailed reports of any financial assistance provided.
- Case review to determine the necessary approach for successful outcomes for individuals/families.
- Verification of submitted documentation provided by applicants.
- Attending weekly department meetings along with committee participation to maintain knowledge of available resources throughout the community.
- Maintaining professional relationships with varying agencies; shelter programs, landlords, utility companies and other related programs for referral.

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MARGUERITE'S PLACE, INC., Nashua, NH
Case Manager, January, 2013 – January, 2014

- Responsible for prescreening of intakes and providing referrals for clients in crisis, conducting initial intake interviews for assessment of individualized need, and development of action plans.
- Accurate completion of federally mandated HUD documentation, Homeless Management Information System, (HMIS) to ensure adequate program funding for new families.
- Executing weekly in home meetings to evaluate progress, perform follow ups, and assure consistency through accurate documentation of weekly meeting assessments.
- Assisting clients with meal planning, parenting assistance/assessments, and providing guidance in household management skills.
- Financial guidance and assistance with completing applications and other required documentation of financial assistance programs.
- Supervision by way of guidance to ensure clients maintain behavior that supports program requirements and personal growth.
- Quarterly review of action plans, and annual child/parenting evaluations conducted to assess progress of family.

MARGUERITE'S PLACE, INC., Nashua, NH
Lead Teacher, April, 2011 – January, 2013

- Providing an enriched learning environment, writing/implementing weekly inclusive curriculum plans, and offering guidance through supervision and assistance in behavioral corrections.
- Responsible for developing behavioral plans, ASQ (Ages & Stages) assessments, participating in IEP meetings, and attending annual professional development meetings.
- Incorporation of Music and Movement lessons and direct focus of exercise and healthy movement as part of the daily classroom routine.
- Implementing an organized, structured, learning environment to allow children access to appropriate development.
- Proficient in documentation of crisis incident/accident/injury and offering resource referrals to clients regarding parenting skill, financial assistance, and educational programs.
- Excellent communication between students, children and teaching staff alike.

EDUCATION

RIVIER UNIVERSITY, Nashua, N.H.
Masters of Special Education

- Completion, May, 2020

HESSER COLLEGE, Nashua, N.H.
Bachelors of Science in Psychology

- Completion May 2012

Associates of Psychology

- Completion, January 2010

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JULIE A. NOEL

[redacted]

Experienced Business Administrator with Office Management, Operations, Board Coordination, Risk Management and Project Management expertise. Dedicated to performance excellence with the ability to adapt to changing priorities with unwavering commitment.

EXPERIENCE

JULY 2020-PRESENT
DIRECTOR OF OPERATIONS, MARGUERITE'S PLACE, NASHUA NH

Responsible for developing, implementing, and maintaining operational systems for all aspects of Marguerite's Place Inc. and MP Housing Inc.
Oversight of development and budget for operations and planning.
Collaborate with other organizational leaders to support transition management and crisis response to ensure business continuity.
Maintain up-to-date awareness of the current and future directions of the organization and associated technologies, and, where appropriate, makes recommendations for implementation of new/upgraded systems and technologies.
Develop and maintain plans and procedures for maintenance and facilities for ongoing operational efficiency.
Maintain and manage third party relationships to audit and ensure compliance and accountability with external vendors.

JULY 2020-PRESENT
TRUSTEE, BOARD OF DIRECTORS, HARDWOOD HEIGHTS HOMEOWNERS' ASSOCIATION

Responsible for vendor selection, vendor management, and vendor service coordination.
Oversight of budget planning and approval for homeowners' association.
Liaise with homeowners as representative of the board to prioritize initiatives and investments.

APRIL 2016 – JULY 2020
EXECUTIVE ASSISTANT, MARGUERITE'S PLACE, NASHUA NH
Liaison to Board of Directors with responsibility for the coordination of all Office Administration, Human Resources, Payrolling, Vendor Selection and Project Management, as well as Operations Support.
Managed two technology migration projects as part of larger operational efficiency initiative.
Planned and Managed Multiple Fundraising events including corporate sponsorship, promotion, and vendor coordination.

JANUARY 2015 – PRESENT

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FITNESS INSTRUCTOR, SALEM ATHELETIC CLUB, SALEM NH
Design fitness classes, manage group exercise programs, and support personal fitness training.

FEBRUARY 2010 – APRIL 2016
BUSINESS MANAGER, LOBSTER TAIL, WINDHAM NH
Managed all back-office functions, personnel, event coordination, and financial activities for the business.

AUGUST 2010 – FEBRUARY 2015
EVENT COORDINATOR, WINDHAM SOCCER ASSOCIATION, WINDHAM NH
Responsible for all aspects of fundraising and event coordination. Included promotion, sales, vendors, donations, entertainment, and staff for over 250 attendees on average.

EDUCATION

2013 - BODY PUMP AND BODY STEP
LES MILLS, WINDHAM NH
Licensed Instructor

SKILLS

- MS Office Suite
- Quick Books
- Blackbaud Database Software
- Scheduling Software
- Multiple Payrolling Systems
- Procare Accounting Software
- Greater Giving Event Management Software

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Katie Cassamajor

[redacted]

Education

Tilden High School (1988)

- High School Diploma

Experience

Marguerite's Place | Nashua, NH

Assistant Teacher- 2003 | 2019

- Provide classroom teaching support that meets social-emotional, physical, language, and cognitive needs of all children within Early Childhood Education Program
- Provide warm, nurturing and safe environment where children can trust and learn
- Work collaboratively as part of Child Care team, contributing and supporting colleagues when appropriate

Residential Aid- 2019 | Present

- Provide evening and overnight support to residents in Transitional Housing program
- Ensure safety of families and facilities
- Provide trauma-informed support
- Do routine cleaning of administrative and classroom spaces

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Lori Gendron

[redacted]

Education

Nashua High - GED (1989)

Experience

Marguerite's Place | Nashua, NH

Residential Aid- 2004 | Present

- Provide evening and overnight support to residents in Transitional Housing program
- Ensure safety of families and facilities
- Provide trauma-informed support
- Do routine cleaning of administrative and classroom spaces

Livability | Nashua, NH

Home Health Aide- 2021 | Present

- Provide individualized medical support to clients
- Ensure safety of clients
- Do personal/hygiene care for clients
- Provide cleaning and food prep for clients

Mass Home Care | Nashua, NH

Home Health Aide- 2023 | Present

- Provide individualized medical support to clients
- Ensure safety of clients
- Do personal/hygiene care for clients
- Provide cleaning and food prep for clients

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KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: Marguerite's Place, Inc.

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Hannah Stohler	Executive Director, CEO	20.00%	$22,600.00
Candace Gordon	Director of Programs	30.00%	$23,400.00
Kye Sims	Residential Programs Coordinator	70.00%	$37,100.00
Julie Noel	Director of Operations	15.00%	$11,700.00
Katie Cassamajor	Resident Assistant	100.00%	$22,100.00
Lori Gendron	Resident Assistant	100.00%	$24,700.00

FORM NUMBER P-37 (version 2/23/2023)

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-05)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name My Friend's Place		1.4 Contractor Address 368 Washington Street Dover, NH 03820	
1.5 Contractor Phone Number 603-749-3017	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $263,900
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Susan Ford 1328E4F01BCB4A4... Date: 3/6/2024		1.12 Name and Title of Contractor Signatory Susan Ford Executive Director	
1.13 State Agency Signature DocuSigned by: Katja S. Fox ED9D05B04C63442... Date: 3/6/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino 748734844941460... On: 3/7/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials DS SMF
Date 3/6/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

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Date 3/6/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

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Date 3/6/2024

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

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Contractor Initials

Date 3/6/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

      3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

   1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

      3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

   1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

      12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Strafford County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards..

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics

to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and

documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or as the

Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement

Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

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 Contractor 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 Contractor 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 contractor 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 Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	My Friend's Place	
Budget Request for:	State Grant-In-Aid Emergency Shelter Program	
Budget Period	4/1/24 - 6/30/24	
Indirect Cost Rate (if applicable)	#DIV/0!	
Line Item	**Program Cost - Funded by DHHS**	
1. Salary & Wages	$62,780	
2. Fringe Benefits	$7,178	
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	$100	
5.(d) Supplies - Medical	$0	
5.(e) Supplies Office	$800	
6. Travel	$0	
7. Software	$0	
8. (a) Other - Marketing/ Communications	$0	
8. (b) Other - Education and Training	$2,000	
8. (c) Other - Other (specify below)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
9. Subrecipient Contracts	$0	
Total Direct Costs	$72,858	
Total Indirect Costs	$0	
TOTAL	$72,858	

Contractor Initials: SMF (DS)

Date: 3/6/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	My Friend's Place
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	7/1/24-6/30/25
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	**Program Cost - Funded by DHHS**
1. Salary & Wages	$163,095
2. Fringe Benefits	$22,772
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	$585
5.(c) Supplies - Pharmacy	$1,200
5.(d) Supplies - Medical	$0
5.(e) Supplies Office	$2,640
6. Travel	$750
7. Software	$0
8. (a) Other - Marketing/ Communications	$0
8. (b) Other - Education and Training	$0
8. (c) Other - Other (specify below)	$0
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
Other (please specify)	$0
9. Subrecipient Contracts	$0
Total Direct Costs	$191,042
Total Indirect Costs	$0
TOTAL	$191,042

Contractor Initials: DS SMF

Date: 3/6/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, " Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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

II. METHODS OF SECURE TRANSMISSION OF DATA

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

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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.

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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;

Contractor Initials DS SMF

Date 3/6/2024

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

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

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Date 3/6/2024

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 or other 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.

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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,

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Date 3/6/2024

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, 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) g. and (3) n.I., and the defense and indemnification provisions 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	My Friend's Place
The State	Name of the Contractor
DocuSigned by: Katja S. Fox	DocuSigned by: Susan Ford
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Susan Ford
Name of Authorized Representative	Name of Authorized Representative
Director	Executive Director
Title of Authorized Representative	Title of Authorized Representative
3/6/2024	3/6/2024
Date	Date

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Date 3/6/2024

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State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that MY FRIEND'S PLACE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 03, 1987. 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: **108288**

Certificate Number: **0006224847**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 8th day of May A.D. 2023.

David M. Scanlan

Secretary of State

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CERTIFICATE OF AUTHORITY

I, Robert S Fuller, Treasurer, 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 My Friends Place Inc.
(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 February 12, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Susan Ford or FX Bruton (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of My Friends Place Inc 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 was **valid thirty (30) days prior to and 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: 2/14/2024

Signature of Elected Officer
Name: Robert S Fuller
Title: Treasurer

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/03/2023

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: Karen Coons	
HBL Insurance (HBL Group LLC) 333 Central Ave Ste 306 Dover NH 03820	PHONE (A/C, No, Ext): (603) 280-4200	FAX (A/C, No): (603) 280-4199
	E-MAIL ADDRESS: karen@hblins.com	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
My Friend's Place, Inc 368 Washington St Dover NH 03820	INSURER A: Atlantic Casualty Insurance Co	
	INSURER B: Eastern Alliance Insurance Group	
	INSURER C: Philadelphia Insurance Companies	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** CL2310304752 **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 [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			M311000037-0	08/07/2023	08/07/2024	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
							Rented To You Limit (Any	$ 100,000
	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	[ ] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [Y] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		0000605720	09/26/2023	09/26/2024	[ ] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 500,000
							E.L. DISEASE - EA EMPLOYEE	$ 500,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000
C	Directors and Officers			PHSD1802994	07/24/2023	07/24/2024	D&O Liability Each	$1,000,000
							Employment Practices	$1,000,000
							Aggregate, All Parts	$1,000,000

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

Work Comp Excluded Members:
Janet Insolia
F X Bruton
Robert Fuller

NH DHHS is listed as additional insured on the general liability.

CERTIFICATE HOLDER

NH DHHS
129 Pleasant St
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Karen Coons

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Provide home like emergency shelter and transitional housing, and exceptional support for the homeless men, women, and families in our service area.

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HODGDON, WILSON & GRIFFIN, CPAS
600 State St Ste B
Portsmouth, NH 03801-4385

May 31, 2023

CONFIDENTIAL

MY FRIEND'S PLACE
368 WASHINGTON STREET
DOVER, NH 03820

Dear Susan:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

HODGDON, WILSON & GRIFFIN, CPAS

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4785 05/31/2023 9:40 AM

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 07/01/21 , and ending 06/30/22

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: MY FRIEND'S PLACE

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 368 WASHINGTON STREET

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: DOVER NH 03820

D Employer identification number: 02-0407497

E Telephone number: 603-749-3017

G Gross receipts $: 2,264,842

F Name and address of principal officer:
FX BRUTON
601 CENTRAL AVENUE
DOVER NH 03820

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.MYFRIENDSPLACENH.ORG

H(c) Group exemption number ▶

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1987

M State of legal domicile:

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
PRIMARY PURPOSE IS TO PROVIDE SAFE AND SUPPORTIVE EMERGENCY AND TRANSITIONAL SHELTER TO INDIVIDUALS AND FAMILIES EXPERIENCING HOMELESSNESS IN STRAFFORD COUNTY, NH.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	15
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	425,517	370,824
	9 Program service revenue (Part VIII, line 2g)	37,929	57,135
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	142	58
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	105,907	105,674
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	569,495	533,691
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	314,304	325,032
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 12,145		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	141,249	140,126
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	455,553	465,158
	19 Revenue less expenses. Subtract line 18 from line 12	113,942	68,533

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	909,709	1,018,215
	21 Total liabilities (Part X, line 26)	38,743	62,743
	22 Net assets or fund balances. Subtract line 21 from line 20	870,966	955,472

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date

▶ ROBERT FULLER TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: DAVID D. HAMILTON	Preparer's signature	Date: 05/31/23	Check ☐ self-employed	PTIN: P00237436
Firm's name ▶ HODGDON, WILSON & GRIFFIN, CPAS			Firm's EIN ▶	02-0400922
Firm's address ▶ 600 STATE ST STE B PORTSMOUTH, NH 03801-4385			Phone no.	603-436-9101

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

PRIMARY PURPOSE IS TO PROVIDE SAFE AND SUPPORTIVE EMERGENCY AND TRANSITIONAL SHELTER TO INDIVIDUALS AND FAMILIES EXPERIENCING HOMELESSNESS IN STRAFFORD COUNTY, NH.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 390,802 including grants of $) (Revenue $)

TO PROVIDE SAFE AND SUPPORTIVE EMERGENCY AND TRANSITIONAL SHELTER.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ 390,802

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19	X	
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	4		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	10		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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Part VI Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	15		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file*. See instructions.				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?	15			X
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16			X
	If "Yes," complete Form 4720, Schedule O.				
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17			
	If "Yes," complete Form 6069.				

Part VII **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NH

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

EXECUTIVE DIRECTOR 368 WASHINGTON STREET

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARK BOWEN DIRECTOR	2.00 0.00	X						0	0	0
(2) FX BRUTON PRESIDENT	4.00 0.00	X		X				0	0	0
(3) ROBERT FULLER TREASURER	4.00 0.00	X		X				0	0	0
(4) BRAD GOULD DIRECTOR	2.00 0.00	X						0	0	0
(5) DEBRA HACKETT DIRECTOR	2.00 0.00	X						0	0	0
(6) JANET INSOLIA SECRETARY	3.00 0.00	X		X				0	0	0
(7) BRITNIE LAI DIRECTOR	2.00 0.00	X						0	0	0
(8) PHYLLIS LAPOINTE DIRECTOR	2.00 0.00	X						0	0	0
(9) ESTELLE LEWIS DIRECTOR	2.00 0.00	X						0	0	0
(10) JOHN LEWIS DIRECTOR	2.00 0.00	X						0	0	0
(11) ALICA MCLAUGHLIN DIRECTOR	2.00 0.00	X						0	0	0

Part VII Section A. Officers, Directors, T. ..ees, Key Employees, and Highest Compensated ..ployees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) STAN ROBBINS	2.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(13) VICKI ROUNDY	2.00									
DIRECTOR	0.00	X						0	0	0
(14) JENNIFER STEVENS	2.00									
DIRECTOR	0.00	X						0	0	0
(15) JACKIE WILLIAMS	2.00									
DIRECTOR	0.00	X						0	0	0
1b Subtotal ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 0

		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	162,502				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	208,322				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h Total. Add lines 1a–1f			370,824			
Program Service Revenue		Business Code					
	2a RESIDENT RENT/SERVICE			53,657	53,657		
	b MISCELLANEOUS REVENUE			3,478	3,478		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a–2f			57,135			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			58			58
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a	1,836,825				
	b Less: direct expenses	9b	1,731,151				
	c Net income or (loss) from gaming activities			105,674			105,674
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a–11d						
	12 Total revenue. See instructions			533,691	57,135	0	105,732

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	269,466	235,335	27,305	6,826
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,104	1,552	1,242	310
9 Other employee benefits	30,292	23,704	5,262	1,326
10 Payroll taxes	22,170	19,355	2,239	576
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	6,000		6,000	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	6,909	814	3,376	2,719
14 Information technology				
15 Royalties				
16 Occupancy	54,902	52,649	2,253	
17 Travel	810	810		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	130	130		
20 Interest	1	1		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	29,692	28,606	1,086	
23 Insurance	10,036	4,014	6,022	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUPPLIES	9,087	9,087		
b TELEPHONE	6,040	5,738	302	
c FOOD & CLOTHING	4,259	4,259		
d JOB POSITION ADVERTISE	2,745		2,745	
e All other expenses	9,515	4,748	4,379	388
25 Total functional expenses. Add lines 1 through 24e	465,158	390,802	62,211	12,145
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		50,823	1	28,973
	2	Savings and temporary cash investments		324,601	2	480,513
	3	Pledges and grants receivable, net		28,836	3	28,439
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		10,242	8	6,550
	9	Prepaid expenses and deferred charges		3,335	9	4,664
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,047,489			
	b	Less: accumulated depreciation	10b 590,129	478,629	10c	457,360
	11	Investments—publicly traded securities		13,243	11	11,716
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		909,709	16	1,018,215
Liabilities	17	Accounts payable and accrued expenses		25,917	17	45,920
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		12,826	25	16,823
	26	**Total liabilities.** Add lines 17 through 25		38,743	26	62,743
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		859,049	27	927,426
	28	Net assets with donor restrictions		11,917	28	28,046
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		870,966	32	955,472
	33	Total liabilities and net assets/fund balances		909,709	33	1,018,215

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ... X

1	Total revenue (must equal Part VIII, column (A), line 12)	1	533,691
2	Total expenses (must equal Part IX, column (A), line 25)	2	465,158
3	Revenue less expenses. Subtract line 2 from line 1	3	68,533
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	870,966
5	Net unrealized gains (losses) on investments	5	-156
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	16,129
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	955,472

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ...

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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Form 990 - Federal General Footnote

Description

PART 1, LINE 9B, DIRECT EXPENSES
DIRECT EXPENSES OF BINGO GAMES CONSIST OF PRIZES AND AWARDS, HALL RENTAL, TAXES AND LICENSES, SUPPLIES AND OTHER RELATED COSTS.

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SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: MY FRIEND'S PLACE

Employer identification number: 02-0407497

Part I **Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	232,629	266,980	304,679	425,517	370,824	1,600,629
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	232,629	266,980	304,679	425,517	370,824	1,600,629
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						1,600,629

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	232,629	266,980	304,679	425,517	370,824	1,600,629
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	142	87	108	142	58	537
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	52,344	77,761	57,610	105,907	93,105	386,727
11 Total support. Add lines 7 through 10						1,987,893
12 Gross receipts from related activities, etc. (see instructions)					12	172,991

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	80.52%
15	Public support percentage from 2020 Schedule A, Part II, line 14	15	79.56%

16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☒

b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

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Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part VI Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

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Part VI Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (*explain in detail in Part VI*):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year.	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	
6	Other distributions (*describe in Part VI*). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	
9	Distributable amount for 2021 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI*. See instructions.			
6	Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI*. See instructions.			
7	Excess distributions carryover to 2022. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

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Part VII **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

BINGO/PULL TAB RECEIPTS	$ 5,499,189
LESS EXPENSES	$ -5,112,462

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Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2021

Name of the organization

MY FRIEND'S PLACE

Employer identification number

02-0407497

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) $5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ▶ $

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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Name of organization
MY FRIEND'S PLACE

Employer identification number
02-0407497

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NH EMERGENCY SHELTER/MCKINNEY GRANTS STATE OF NEW HAMPSHIRE CONCORD NH 03301	$ 127,395	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	CITY OF DOVER 288 CENTRAL AVENUE DOVER NH 03820	$ 11,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	CITY OF ROCHESTER 31 WAKEFIELD STREET ROCHESTER NH 03867	$ 17,907	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	LEND A HELPING CAN 815 LAFAYETTE ROAD PORTSMOUTH NH 03801	$ 23,934	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	UNITED WAY OF MASS BAY 51 SLEEPER STREET BOSTON MA 02210	$ 13,988	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	DOBLES FOUNDATION BANK OF NEW HAMPSHIRE 3 EAGLE SQUARE CONCORD NH 03301	$ 17,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization: MY FRIEND'S PLACE

Employer identification number: 02-0407497

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	HANNAFORD BAGS4 FOR MY CAUSE PROGRAM PO BOX 4630 PORTSMOUTH NH 03802-4630	$ 8,825	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	LONG TERM CARE PARTNERS LLC 100 ARBORETUM DR SUITE 306 PORTSMOUTH NH 03801	$ 8,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	NH EMERGENCY RENTAL ASSIST PROGRAM 577 CENTARL AVBE, STE 10 DOVER NH 03820	$ 26,520	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

MY FRIEND'S PLACE

Employer identification number

02-0407497

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.
Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ ..... %
b Permanent endowment ▶ ..... %
c Term endowment ▶ ..... %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		87,150		87,150
b Buildings		828,094	520,280	307,814
c Leasehold improvements				
d Equipment		12,226	10,845	1,381
e Other		120,019	59,004	61,015
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				457,360

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Part VII Investments – Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII Investments – Program Related.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* ▶		

Part IX Other Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED PAYROLL ITEMS	8,493
(3) ACCRUED EARNED TIME	4,630
(4) SECURITY DEPOSITS	3,700
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	16,823

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

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Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	533,535
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-156		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	-156
3	Subtract line 2e from line 1			3	533,691
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	533,691

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	465,158
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	465,158
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	465,158

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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Part XIII Supplemental Information *(continued)*

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SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

MY FRIEND'S PLACE

Employer identification number

02-0407497

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total	▶						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue	179,693	1,643,563	13,569	1,836,825
Direct Expenses	2 Cash prizes	144,072	1,398,552		1,542,624
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	50,306	137,221	1,000	188,527
	6 Volunteer labor	☐ Yes % ☒ No	☐ Yes % ☒ No	☐ Yes % ☒ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				1,731,151
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				105,674

9 Enter the state(s) in which the organization conducts gaming activities: NH

a Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain:

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11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☒ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☒ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ EXECUTIVE DIRECTOR
368 WASHINGTON STREET

Address ▶ DOVER NH 03820

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☒ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ and the amount of gaming revenue retained by the third party ▶ $

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶ SUSAN MONAGHAN

Gaming manager compensation ▶ $

Description of services provided ▶ BOOKKEEPING/VOLUNTEER

☐ Director/officer ☐ Employee ☒ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☒ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: MY FRIEND'S PLACE

Employer identification number: 02-0407497

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

REVIEWED BY EXECUTIVE DIRECTOR AND BOARD MEMBER SIGNING RETURN.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

INCOMING BOARD MEMBERS ARE INFORMED OF THE ORGANIZATION'S CONFLICT OF INTEREST POLICY UPON JOINING THE BOARD. ANY POTENTIAL CONFLICTS ARE DISCUSSED IF A SITUATION ARISES.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

EXECUTIVE DIRECTOR'S COMPENSATION IS DISCUSSED AT THE BOARD LEVEL.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

DOCUMENTS ARE AVAILABLE BY MAIL, FAX, OR PICK-UP.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

REST FLOORING/ PLAYGROUND	$	17,500
DECREASE NHCF RESTRICTED	$	-1,371
TOTAL	$	16,129

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2021

Attachment Sequence No. 179

Name(s) shown on return: MY FRIEND'S PLACE

Identifying number: 02-0407497

Business or activity to which this form relates: INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	29,692

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	29,692
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for taking part in the IRS e-file Program.

MY FRIEND'S PLACE
368 WASHINGTON STREET

DOVER, NH 03820

[X] Your Form 8868, Application for Extension of Time to File an Exempt Organization Return for tax year ending June 30, 2022 is being filed electronically with the IRS by the services of HODGDON, WILSON & GRIFFIN, CPAS.

[X] Your extension was accepted by the IRS on 11/03/22 and the Submission Identification Number assigned to your extension is 02083920223070003168.

Since you are filing your extension electronically, PLEASE DO NOT SEND A PAPER COPY OF YOUR EXTENSION TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE EXTENSION.

Acknowledgement Process

The IRS will notify your electronic return originator when they accept your extension, usually within 48 hours. If your extension was not accepted, IRS will notify your electronic return originator of the reasons for rejection.

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My friend's Place
Board Listing

First	Last	Position	Business
FX	Bruton, Esq	President	Lawyer/Bruton & Berube
Stan	Robbins	Vice President	Retired Busines Owner
Robert	Fuller	Treasurer	CPA/Duamis & Ferland
Janet	Insolia	Secretary	Dept/Boston Globe
Phyllis	LaPointe	Member	Retired Perchacing Manager for Fosters Daily emocrat and Delta Airlines
John	Lewis	Member	Retired Judge NH Supreme Court
Jennifer	Stevens	Member	Freelance Journalist
Vicki	Roundy, Esq	Member	Attourney
Jacqueline	Williams	Member	Retired Social Worker
Brad	Gould	Member	Police Captian of Patrol
Debra	Hacket	Member	City Council
Mark	Bowen	Member	Owner/ Operator Dover Amusment Group
Erica	Johnson	Member	CEO, QA Café

Executive Director		
Susan	Ford	Staff

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Susan M. Ford

Employment History

2016 - Present **My Friend s Place Dover, NH**
Emergency Shelter, Transitional Housing **Executive Director**

- Overall Supervision of 7 staff, performing various tasks from front office work, case management to specialized projects
- Responsible for the day-to-day operations of the shelter and transitional housing programs
- Responsible for maintaining three properties to ensure buildings are safe and properly maintained
- Responsible for writing, reporting and billing multiple grants, including State, Federal, United Way and CDBG funding streams
- Assisting treasurer and finance committee members to create a functional budget yearly.

2011 - 2016 **Homeless Center for Strafford County Rochester, NH**
Emergency Shelter, Transitional Housing **Executive Director**

- Overall Supervision of 5 staff and over 50 volunteers, performing various tasks from front office work, case management to specialized projects
- Responsible for the day-to-day operations of the shelter and transitional housing programs
- Responsible for maintaining three properties to ensure buildings are safe and properly maintained
- Responsible for writing, reporting and billing multiple grants, including United Way and CDBG funding streams
- Assisting treasurer and finance committee members to create a functional budget yearly. Successful management of budget increasing revenue for 5 years.
- Successful in obtaining several grants to make upgrades and repairs to buildings and grounds

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2010 - Present **Strafford County Community Action Dover, NH**
Homeless Intervention Program **Homeless Intervention Specialist**

- Outreach within Strafford County, Salvation Army, Soup Kitchens, Libraries, convenience stores etc., finding and assisting homeless individuals obtain shelter
- Assist in writing of grant for State and Federal funding for multiple grants

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2004 - 2010 **Strafford County Community Action Dover, NH**
Head Start Program **Systems Coordinator**

- Coordinate an ensure enrollment of 309, create and implement student roster covering 6 centers as well as a home based and Early Head Start program. Input requests for enrollment, assign out to staff for application completion
- Certify all applications for eligibility following strict federal guidelines, successfully pass both federal review and annual audits
- Responsible for tracking weekly attendance and preparing monthly reports to all managers and director
- Successfully integrating new data base (PROMIS) to better track students and federally mandated services rendered. Run reports and ensure staff are entering data completely and correctly
- Train staff on use of data base, laptops, internet, email, general computer software including word and excel programs
- Maintain the computer network including the server (Windows Server 2003), 15 computers as well as trouble shoot computer issues at the centers (over 30 computers). Coordinate outsourcing for more extensive computer issues.
- Coordinate the purchase of any technical supplies including computers, network equipment, printers etc.

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Susan M. Ford

2000 - 2004 **Strafford County Community Action Dover, NH**

Workforce Development Program **Employment Counselor**

- Assist in developing policy and procedure and overall design development as well as planned implementation, including development of forms, intake and tracking procedures on a new federally funded program
- Responsible for keeping grant within its federal mandates, as well as reporting weekly and quarterly to the State Coordinator
- Case Management, including but not limited to: meeting with clients, determining eligibility for a variety of programs, determining needs of client and implementing service plan

1999 - 2003 (Grant Ended) **Strafford County Community Action Dover, NH**

Welfare to Work Program **Employment Counselor**

- Assist in developing policy and procedure and overall design development as well as planned implementation, including development of forms, intake and tracking procedures on a new federally funded program
- Responsible for keeping grant within its federal mandates, as well as reporting weekly and quarterly to the State Coordinator
- Keeping an active case load for case management of TANF recipients as well as non-custodial parents, keeping weekly to monthly meetings with clients, assisting them in eliminating barriers to employment, assisting them in obtaining and retaining employment
- Actively participate in multi-agency meetings geared to serve as a wrap around for client services to ensure appropriate service delivery and eliminate duplication of services

Volunteer Experience

- Treasurer/Community Organizer. Developed the M/WPR Council. Established linkages with community social service agencies. Provided referral and assistance to public housing residents. Maintained checking account and disbursement journal. Prepared weekly treasurers reports. Organized social service events for children and families
- Bingo sales of tickets and end of the night banking and close out, including completion of deposit slips for My Friends Place (Homeless shelter). 5 years

Organizations /Affiliations

- Board of Directors, My Friend's Place Homeless Shelter, Dover, NH 2000-2003, 2009- 2016
- Rochester Rotary Member, Board member, Assistant Secretary, Chair of the First Grade Fingerprint Program as well as the Raffle Bash lottery night 2011 - 2020
- Balance of State COC, Executive Committee (Past)
- HMIS Advisory Committee Member

Education

- **Bachelors in Science; Dual Major in Human Services and Business Management**
  Granite State College, University System of NH 2006
- Notary Public 2003 - Present
- Global Career Development Facilitator Certification
- Certified Professional Resume Writer

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Kelly Galemba

Experience working in hospitality and retail industries. Provide friendly and prompt service in busy working environments. A great deal of experience with answering phone, taking reservations, using various computer programs and office
equipment. Strong multitasking, communication and interpersonal skills.

Work Experience

Case Manager

My Friend's Place - Dover, NH
June 2022 to Present

Work with the clients of the homeless shelter one on one. Help them get resources and get them stable to get back into society.

Assisting clients apply for SNAP benefits, TANF, SSDI/SSI or other appropriate assistance. Assist in developing an action plan to find and sustain permanent housing, which includes a deep assessment on the clients. This assessment will include but not limited to checking for Identification (BC, State ID, SS Card), job history, education history, housing history, medical/dental home, medical/mental/substance misuse needs.

Resident Manager/Program Assistant

My Friend's Place - Dover, NH
May 2021 to June 2022

Work in front office answering the phones, fielding questions from shelter seekers and the community at large. Assisting clients with general needs and ensuring all house rules are being adhered to. General office paperwork, filing.

After School Teacher

Seacoast Community School - Portsmouth, NH
September 2020 to August 2022

After school program at Greenland community school- elementary-aged kids

Internship

My Friend's Place - Dover, NH
February 2021 to May 2021

Internship working in the homeless shelter. Interacting with the clients, working in the office answering phones and paperwork, and working with case manager with clients.

Education

Bachelor of Arts in Psychology

University of New Hampshire - Durham, NH
2020

Certifications and Licenses

CPR Certification

First Aid Certification

[redacted]

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KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: My Friend's Place

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Susan Ford	Executive Director	16.10%	$11,566.00
Kelly Galemba	Case Manager	17.60%	$11,566.00

FORM NUMBER P-37 (version 2/23/2023)

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-06)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Nashua Soup Kitchen and Shelter, Inc.		1.4 Contractor Address 2 Quincy Street, Nashua, NH 03060	
1.5 Contractor Phone Number 603-889-7770	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $419,200
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Jane Goodman 1AD2EF330E7749E... Date: 3/4/2024		1.12 Name and Title of Contractor Signatory Jane Goodman Executive Director	
1.13 State Agency Signature DocuSigned by: Katja S. Fox ED9D06B04G83442... Date: 3/5/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino 748734844944460... On: 3/5/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials DS
Date 3/4/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

DS

Contractor Initials

Date 3/4/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

Contractor Initials DS

Date 3/4/2024

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

DS

Contractor Initials

Date 3/4/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Hillsborough County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards.

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics

to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and

documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the

Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement

Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

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 Contractor 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 Contractor 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 contractor 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 Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

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Exhibit C-1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	Nashua Soup Kitchen and Shelter, Inc.	
Budget Request for:	State Grant-In-Aid Emergency Shelter Program	
Budget Period	4/1/24 - 6/30/24	
Indirect Cost Rate (if applicable)	#DIV/0!	
Line Item	**Program Cost - Funded by DHHS**	
1. Salary & Wages	$68,902	
2. Fringe Benefits	$13,780	
3. Consultants		
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0	
5.(a) Supplies - Educational	$0	
5.(b) Supplies - Lab	$0	
5.(c) Supplies - Pharmacy	$0	
5.(d) Supplies - Medical	$0	
5.(e) Supplies Office	$0	
6. Travel	$0	
7. Software	$380	
8. (a) Other - Marketing/ Communications	$0	
8. (b) Other - Education and Training	$338	
8. (c) Other - Other (specify below)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
9. Subrecipient Contracts	$0	
Total Direct Costs	$83,840	
Total Indirect Costs	$0	
TOTAL	$83,840	

Contractor Initials: DS

Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	Nashua Soup Kitchen and Shelter, Inc.	
Budget Request for:	State Grant-In-Aid Emergency Shelter Program	
Budget Period	7/1/24-6/30/25	
Indirect Cost Rate (if applicable)	#DIV/0!	
Line Item	**Program Cost - Funded by DHHS**	
1. Salary & Wages	$274,681	
2. Fringe Benefits	$57,679	
3. Consultants	$0	
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0	
5.(a) Supplies - Educational	$0	
5.(b) Supplies - Lab	$0	
5.(c) Supplies - Pharmacy	$0	
5.(d) Supplies - Medical	$0	
5.(e) Supplies Office	$0	
6. Travel	$0	
7. Software	$1,500	
8. (a) Other - Marketing/ Communications	$0	
8. (b) Other - Education and Training	$1,500	
8. (c) Other - Other (specify below)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
Other (please specify)	$0	
9. Subrecipient Contracts	$0	
Total Direct Costs	$335,360	
Total Indirect Costs	$0	
TOTAL	$335,360	

Contractor Initials: DS

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, " Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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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.

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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.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

16. The Contractor must ensure that all End Users:
    a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
    b. safeguard this information at all times.
    c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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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;

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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

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

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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 or other 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.

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

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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 Business Associate Agreement, 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) g. and (3) n.l., and the defense and indemnification provisions 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	Nashua Soup Kitchen & Shelter, Inc.
The State	Name of the Contractor
DocuSigned by: Katja S. Fox	DocuSigned by: Jane Goodman
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Jane Goodman
Name of Authorized Representative	Name of Authorized Representative
Director	Executive Director
Title of Authorized Representative	Title of Authorized Representative
3/5/2024	3/4/2024
Date	Date

Contractor Initials DS

Date 3/4/2024

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State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NASHUA SOUP KITCHEN AND SHELTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 11, 1981. 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: **61911**

Certificate Number: **0006225785**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 9th day of May A.D. 2023.

David M. Scanlan

Secretary of State

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CERTIFICATE OF AUTHORITY

I, **Madeleine LaRose, Board Secretary**, 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 **The Nashua Soup Kitchen and Shelter, Inc.**.
(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 **02/15**, 20**24**, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That **Jane L Goodman, Executive Director** (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of **Nashua Soup Kitchen and Shelter, Inc.** 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 was **valid thirty (30) days prior to and 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: 2/20/2024

Madeleine LaRose
Signature of Elected Officer
Name:
Title:

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 6/19/2023

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 Eaton & Berube Insurance Agency, Inc. 11 Concord Street Nashua NH 03064	CONTACT NAME: Kimberly Gutekunst PHONE (A/C, No, Ext): 603-882-2766 FAX (A/C, No): E-MAIL ADDRESS: kgutekunst@eatonberube.com
INSURED Nashua Soup Kitchen & Shelter, Inc. P.O. Box 3116 Nashua NH 03061 NASSO	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A : The Hanover Insurance Companies — 22292 INSURER B : AmTrust North America, Inc. — 42376 INSURER C : Selective Insurance Group Inc. — 14376 INSURER D : — INSURER E : — INSURER F : —

COVERAGES **CERTIFICATE NUMBER: 494255792** **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 CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY [ ] PRO-JECT [ ] LOC OTHER:			ZHVA685423	7/1/2023	7/1/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$ 1,000,000 $ 100,000 $ 10,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY X HIRED AUTOS ONLY SCHEDULED AUTOS X NON-OWNED AUTOS ONLY			ADVA685320	7/1/2023	7/1/2024	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$ 1,000,000 $ $ $ $
A	UMBRELLA LIAB X OCCUR X EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			UHVA685516	7/1/2023	7/1/2024	EACH OCCURRENCE AGGREGATE $	$ 5,000,000 $ 5,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		TWC4274294	7/1/2023	7/1/2024	X PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 500,000 $ 500,000 $ 500,000
A A C	Property Crime Management Liability			ZHVA685423 ZHVA685423 MY 1006756	7/1/2023 7/1/2023 7/1/2023	7/1/2024 7/1/2024 7/1/2024	Buildings Contents Crime	$10,766,874 $824,908 $100,000

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

CERTIFICATE HOLDER

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

CANCELLATION 30 days/10 days non-payment

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
Marc R Berube

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Mission Statement:

The Nashua Soup Kitchen & Shelter is dedicated to providing shelter and food to those in need. The overall objective of the agency is to advocate, create and operate programs and services that promote dignity and self-sufficiency for those we serve. To ensure that basic needs are addressed, the NSK&S is committed to joining with others in a community-wide ethic of caring.

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NASHUA SOUP KITCHEN AND SHELTER, INC.

FINANCIAL STATEMENTS
JUNE 30, 2022
AND
INDEPENDENT AUDITORS' REPORT

DocuSign Envelope ID: C92E17CC-0243-4E62-88B7-0F968CE1914C

NASHUA SOUP KITCHEN AND SHELTER, INC.

JUNE 30, 2022

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William P. Connor, CPA, LLC

CERTIFIED
PUBLIC
ACCOUNTANT

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Nashua Soup Kitchen and Shelter, Inc.:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Nashua Soup Kitchen and Shelter, Inc. (a nonprofit 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.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that substantial doubt about Nashua Soup Kitchen and Shelter, Inc's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit
- Identify and assess the risks of material noncompliance , 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 Nashua Soup Kitchen and Shelter, Inc'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Nashua Soup Kitchen and shelter, Inc'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 auditing findings and certain internal control related matters that we identified during the audit.

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Report on Summarized Comparative Information

We have previously audited the Nashua Soup Kitchen and Shelter, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 9, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023, on our consideration of Nashua Soup Kitchen and Shelter, Inc's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Nashua Soup and Kitchen Inc's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considered Nashua Soup Kitchen and Shelter Inc's internal control over financial reporting and compliance.

Manchester, New Hampshire
March 31, 2023

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NASHUA SOUP KITCHEN AND SHELTER, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022
(with comparative totals for 2021)

ASSETS

	Without Donor Restrictions	With Donor Restrictions	Total 2022	Total 2021
CURRENT ASSETS:				
Cash (Note 1)	$1,955,346	$1,879,394	$ 3,834,740	$1,885,199
Grants and accounts receivable (Note 1)	-	2,012,923	2,012,923	166,309
Prepaid expenses	40,875	-	40,875	30,245
Total current assets	1,996,221	3,892,317	5,888,538	2,081,753
INVESTMENTS (Note 2)	792,746	-	792,746	906,342
LAND, BUILDING AND EQUIPMENT, at cost (Notes 1 and 3):				
Land and buildings	2,558,512	-	2,558,512	2,557,472
Building improvements	544,629	-	544,629	537,008
Furniture, fixtures and equipment	318,741	-	318,741	266,064
	3,421,882	-	3,421,882	3,360,544
Less - Accumulated depreciation	989,483	-	989,483	903,798
	2,432,399	-	2,432,399	2,456,746
CONSTRUCTION IN PROCESS (Note 10)	-	3,771,415	3,771,415	-
OTHER ASSETS:				
Notes receivable (Note 8)	116,536	-	116,536	110,987
	$5,337,902	$7,663,732	$13,001,634	$5,555,828

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:				
Accounts payable	$ 38,254	$ -	$ 38,254	$ 26,222
Accrued expenses	209,791	-	209,791	182,341
Current portion of long-term debt (Note 10)	-	524,362	524,362	-
Fiscal agent payable	65,823	-	65,823	46,619
Security deposits	1,250	-	1,250	1,500
Total current liabilities	315,118	524,362	839,480	256,682
LONG-TERM DEBT - (Note 10)	-	3,790,225	3,790,225	-
NET ASSETS (Note 1):				
Without donor restrictions	5,022,784	-	5,022,784	4,766,417
With donor restrictions	-	3,349,145	3,349,145	532,729
Total net assets	5,022,784	3,349,145	8,371,929	5,299,146
	$5,337,902	$7,663,732	$13,001,634	$5,555,828

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

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NASHUA SOUP KITCHEN AND SHELTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022
(with comparative totals for 2021)

	Without Donor Restrictions	With Donor Restrictions	Total 2022	Total 2021
SUPPORT AND REVENUE:				
Support				
Public contributions	$1,631,277	$ -	$1,631,277	$ 1,700,582
In-kind contributions (Note 4)	613,165	200,000	813,165	1,204,189
SMP Grant	-	-	-	776,418
State of New Hampshire Emergency Shelter Program Grant	241,789	-	241,789	393,387
Town grants, New Hampshire	54,500	-	54,500	54,500
Special events	247,607	-	247,607	245,945
Capital campaign & restrictive grants	-	2,859,854	2,859,854	629,757
Other grants	141,261	-	141,261	110,136
Rent- Transitional Housing	31,620	-	31,620	34,150
Net assets released from restrictions	-	-	-	-
Total support	2,961,219	3,059,854	6,021,073	5,149,064
Revenue				
Investment income	26,259	-	26,259	21,848
Investment return	(133,597)	-	(133,597)	168,221
Total revenue	(107,338)	-	(107,338)	190,069
Total support and revenue	$2,853,881	$3,059,854	$5,913,735	$5,339,133

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

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NASHUA SOUP KITCHEN AND SHELTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022
(with comparative totals for 2021)

	Without Donor Restrictions	With Donor Restrictions	Total 2022	Total 2021
EXPENSES:				
Program Services				
Kitchen	$1,185,838	$ -	$1,185,838	$1,865,061
Housing, shelter & services	811,504	200,000	1,011,504	1,611,877
Total program services	1,997,342	200,000	2,197,342	3,476,938
Support Services				
Management and general	359,663	-	359,663	137,135
Fundraising	240,509	43,438	283,947	139,996
Total support services	600,172	43,438	643,610	277,131
Total program and support expenses	2,597,514	243,438	2,840,952	3,754,069
INCREASE IN NET ASSETS	256,367	2,816,416	3,072,783	1,585,064
NET ASSETS, beginning of year	4,766,417	532,729	5,299,146	3,714,082
NET ASSETS, end of year	$5,022,784	$3,349,145	$8,371,929	$5,299,146

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

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NASHUA SOUP KITCHEN AND SHELTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2022
(with comparative totals for 2021)

	Program Services		Management and General	Fundraising	Total 2022	Total 2021
	Soup Kitchen	Client Services				
SALARIES AND RELATED EXPENSES:						
Salaries	$ 214,868	$ 446,142	$300,106	$153,832	$ 1,114,948	$1,047,626
Payroll taxes	18,622	36,223	24,738	5,887	85,470	84,442
Employee benefits	57,815	79,005	22,659	9,985	169,464	180,939
	291,305	561,370	347,503	169,704	1,369,882	1,313,007
OTHER EXPENSES:						
In-kind food and services	582,154	230,457	258	296	813,165	1,204,189
Depreciation	62,813	16,903	5,969	-	85,685	81,480
Utilities	28,005	29,460	-	-	57,465	56,004
Food and supplies	134,699	9,991	-	-	144,690	108,760
Client assistance, training & education	40	68,988	-	-	69,028	53,337
Postage	831	1,006	343	399	2,579	3,224
Insurance	16,292	14,744	429	698	32,163	32,481
Office expense	2,026	2,661	525	476	5,688	7,111
Telephone	2,876	3,456	94	6	6,432	6,122
Newsletter	7,667	10,106	1,077	1,685	20,535	20,809
Repairs and maintenance	9,987	2,254	127	214	12,582	16,596
Professional fees	4,386	17,429	917	1,154	23,886	21,672
Miscellaneous	279	109	-	-	388	304
Travel	422	1,560	25	30	2,037	1,193
Extermination	5,926	1,059	-	1,080	8,065	2,442
Advertising and website	1,403	1,288	2,039	945	5,675	2,128
Training	514	491	4	2,452	3,461	2,548
Technology expense	4,566	5,361	351	19,707	29,985	19,931
Maintenance services	29,647	32,811	2	4	62,464	54,367
Fundraising	-	-	-	41,659	41,659	37,385
Spring Street preconstruction expense	-	-	-	-	-	613,651
Capital campaign expenses	-	-	-	43,438	43,438	95,328
	894,533	450,134	12,160	114,243	1,471,070	2,441,062
TOTAL FUNCTIONAL EXPENSES	$1,185,838	$1,011,504	$359,663	$283,947	$2,840,952	$3,754,069

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

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NASHUA SOUP KITCHEN AND SHELTER, INC.

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED JUNE 30, 2022
(with comparative totals for 2021)

	Total 2022	Total 2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 3,072,783	$1,585,064
Adjustment to reconcile change in net assets to net cash provided by operating activities -		
Depreciation	85,685	81,480
Unrealized (appreciation) depreciation of investments	127,536	(173,668)
(Increase) decrease in the following assets:		
Grants and accounts receivable	(1,846,614)	(64,928)
Construction in process (Note 10)	(3,771,415)	-
Prepaid expenses	(10,630)	460
Increase (decrease) in the following liabilities:		
Accounts payable	12,032	(77,518)
Accrued expenses	27,450	69,461
Fiscal sponsor payable	19,204	(5,282)
Security deposits	(250)	-
Net cash provided by operating activities	(2,284,219)	1,415,069
CASH FLOWS FROM INVESTING ACTIVITIES:		
Capital expenditures	(61,338)	(244,696)
Net proceeds from sale of investments	-	11,382
Purchase of investments	(13,940)	(21,848)
Increase in note receivable	(5,549)	(5,285)
Net cash provided by (used in) investing activities	(80,827)	(260,447)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds long-term debt	4,314,587	- -
NET INCREASE IN CASH	1,949,541	1,154,622
CASH, beginning of year	1,885,199	730,577
CASH, end of year	$ 3,834,740	$1,885,199

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

CASH PAID DURING THE YEAR FOR:		
Interest	$ -	$ -

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

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NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

1. Nature of operations:

The Organization provides meals, emergency shelter, transitional housing, food baskets and advocacy to poor and homeless men, women and families in the Greater Nashua, New Hampshire area. Additionally, the Organization owns a subsidiary that was setup to acquire rental properties in the Greater Nashua area to provide housing to low and moderate income individuals and families.

The Organization is dependent, to a significant extent, upon contributions from the general public for annual support of its operations and services. Contributions are obtained through year-round special events, direct mail programs, as well as, ongoing initiatives encompassing foundations, corporations, and related development programs.

2. Summary of significant accounting policies:

Basis of accounting and presentation - The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United Sates of America. The accrual method of accounting recognizes revenue when it is earned and expenses when incurred. Certain comparative amounts in the statements of activities and functional expenses have been reclassified to conform with the current years presentation.

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

Net assets without donor restrictions - Net assets without donor restrictions are assets that have been acquired from donors (or certain grantors) without restrictions that may be expended for any purpose in performing the primary objectives of the Organization. The governing Board has designated, from net assets without donor restrictions, net assets for an operating reserve.

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

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2. Summary of significant accounting policies (cont't):

Support and revenue recognition - Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets or designate them for future periods.

Grants and contributions received are considered to be available for use unless specifically restricted by the grantor or donor. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restricted support.

Functional expenses - Direct expenses are charged to their specific program as incurred. Any expenditures not directly chargeable are allocated to a program based on the proportion of time spent on each program by the staff.

Income tax status - The Organization is exempt from income taxes under Internal Revenue Code, Section 501(c)(3). The Organization can be taxed on activities considered by the Internal Revenue Service to be outside of the Organization's exempt purpose.

The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending June 30, 2022, 2021 and 2020 are subject to examination by the IRS, generally for three years after they were filed.

Land, building and equipment - Land, building and equipment purchased are recorded at cost. The Organization follows the policy of charging to expenses annual amounts of depreciation which allocates the cost of buildings and equipment over their estimated useful lives. The Organization employs the straight-line method for determining the annual charge for depreciation. The ranges of the estimated useful lives used are as follows:

	Years
Buildings	27.5 - 40
Building improvements	27.5
Kitchen equipment	10
Furniture, fixtures and equipment	5 - 10

Expenditures for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized.

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2. Summary of significant accounting policies (cont'd):

Use of estimates - The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and cash equivalents - All highly liquid investments with a maturity of one year or less are considered to be cash equivalents. At June 30, 2022, the carrying amount of the Organization's cash was $3,834,740 and the institution balance was $3,819,226. Of this amount, $1,490,643 was covered by federal depositor's insurance and $2,328,583 was uninsured.

Grants and accounts receivable - Grants and accounts receivable consists principally of the grants receivable from governmental agencies and rent receivable from tenants. Grants and accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Changes in the valuation allowance have not been material to the financial statements. The accounts receivable in the accompanying financial statements have been reduced by an allowance for doubtful accounts of $ 0.

Advertising costs - The Company expenses all advertising costs as incurred. Advertising and marketing expenses for the year ended June 30, 2022 amounted to $5,675.

New accounting pronouncement - On August 18, 2016, The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Not-for-profit Entities (Topic 958) - Presentation of Financial Statements for Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Nashua Soup Kitchen and Shelter, Inc. has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly. Ths ASU has been applied retrospectively to all periods presented. The implementation had no impact on previously reported net assets.

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3. Investments:

The Organization records its investments in accordance with the fair value guidance established by the Financial Accounting Standards Board ("FASB"). Under these standards, fair value is defined as the price the Organization would receive from the sale of an asset, or pay to transfer a liability, in a timely transaction with an independent buyer in a principal market. The standards established a three-tier hierarchy to distinguish between various types of inputs used in determining the value of the Organization's investments. The inputs are summarized as outlined below:

Level 1 Inputs - Quoted prices (unadjusted) in active markets for the identical assets and liabilities. Level 1 assets include fixed income mutual funds, equity mutual funds and money market funds. Valuations of these instruments do not require a high degree of judgement as the valuations are based on quoted prices in active markets that are readily available.

Level 2 Inputs - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets and liabilities that are not active; and inputs other than quoted prices that are observable, such as models or other valuation methodologies. Valuations in this category are inherently less reliable than quoted market prices due to the degree of subjectivity involved in determining appropriate methodologies and the applicable underlying assumptions.

Level 3 Inputs - Unobservable inputs for the valuation of the asset or liability. Level 3 assets include investments for which there is little, if any, market activity. These inputs require significant management judgement and estimation. These financial instruments have inputs that cannot be validated by readily determinable market data and generally involve considerable judgement by management.

The Organization does not have Level 2 or 3 assets or liabilities.

The fair value and unrealized depreciation of investments at December 31, 2022 are summarized as follows:

	Book Value	Market Value	Unrealized Appreciation (Depreciation)
Mutual & ETF funds	$ 763,856	$750,830	$(13,026)
Money markets and cash equivalents	41,916	41,916	-
	$805,772	$792,746	$(13,026)

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3. Investments cont'd):

The Organization recognized net investment return (loss) on their investment portfolio of $(133,597) which included recognized realized gains or losses, unrealized appreciation (depreciation) and is net of charged management fees of $6,061 for the year ended June 30, 2022. The Organization's investments are not insured by the FDIC and are not collateralized and therefore are subject to market risks.

4. In-kind contributions:

Donated materials and equipment are reflected as contributions in the accompanying financial statements at fair market value at the date of the donation. Donated professional services have been reflected in the statements at the fair market value for those services. These transactions have been allocated as follows:

	Kitchen	Client Services	Management and Fundraising	Total
Donated food	$ 576,735	$225,039	$ -	$ 801,774
Donated equipment and materials services	5,419	5,418	554	11,391
	$ 582,154	$230,457	$ 554	$ 813,165

5. Retirement plan:

The Organization offers a defined contribution retirement plan under the Internal Revenue Code 403(b) voluntary tax deferred annuity program. Full-time employees are eligible for this benefit after one year of continuous employment. The Organization matches each dollar contributed by employees up to a maximum of 6% of regular salary. For employees hired prior to July 1,2017 once the employee has reached five years of continuous employment, the Organization will match up to 12% of the employee's regular salary at a ratio of 1 to 1, not to exceed limits allowed under tax law. Total Organizational contributions for the year ended June 30, 2022 were $55,169.

6. Endowment funds:

Interpretation of relevant law - The Board of the Organization follows the Uniform Prudent Management of Institutional Funds Acts (the Act) and has interpreted the Act as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

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6. Endowment funds (cont'd):

The remaining portion of a donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by the Act.

In accordance with the Act, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the Organization and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Organization
7. The investment policies of the Organization

Return objections and risk parameters - The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets.

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

As of June 30, 2022, the Organization had no endowment funds.

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NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

7. Notes receivable:

Note receivable represents unsecured loans made to the NH Community Loan Fund, a non-profit agency, at an interest rate as indicated below. Interest is paid annually at June 30. The note matures as follows:

Note Value	Interest	Maturity
$ 43,233	5%	11/30/2023
43,233	5%	11/30/2023
30,070	5%	6/30/2029
$116,536		

Based on interest rates at June 30, 2022 for similar loans by independent established lending institutions, the fair value of these notes approximate the amount recorded in the financial statements at that date.

8. Liquidity and availability of funds:

Nashua Soup Kitchen and Shelter, Inc. (NSK) financial assets available within one year of the statement of financial position for general expenditures are as follows:

Cash and cash equivalents	$3,834,740
Grants and accounts receivable	2,012,923
Investments	792,746
	$6,640,409

As part of NSK's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in excess of daily requirements in short-term investments.

9. Commitments and contingencies:

During the prior year, the Organization (NSK) began negotiations with a local church to potentially lease and renovate a building that would allow NSK to combined its shelter programs and to expand potential client services. NSK signed a forty year lease that expires September 1, 2063 contingent on development costs, city approval, and financing. The lease calls for annual payments of $1 and monthly utility costs.

The organization began feasability and planning studies and began a capital campaign to help finance these expenses during 2021. During the fiscal year ended June 30, 2022, the organization was able to obtain grants, contributions and long term debt, (See Note 10), totaling $6,637,579 and began renovations. As of June 30, 2022 and there were remaining unspent funds of $3,349,145 that is shown in donor restricted assets.

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9. Commitments and contingencies:

Additionally, in October 2022, the Organization acquired an additional $900,000 HUD Grant to help complete the renovations. The Grant does not have repayment terms as long as the housing continues to follow low income housing requirements and agreements.

Covid-19 - In March 2020, the Covid-19 corona virus pandemic emerged in the United States triggering widespread government mandated and voluntary business closures, which in turn have led to substantial interruptions in financial markets, employment and the economy as a whole. Though the potential financial effects cannot be reasonably estimated at this time, these circumstances may have adverse effects on the Organization its operations and future financial statements. As of the date of this report, there has not been a significant negative financial impact to the Organization. However, management continues to monitor these events closely as future operating results could be significantly impacted because of the disease's severity and the duration of the outbreak.

10. Long-term debt:

Long-term debt consisted of the following:

	2022	2021
Construction commercial real estate mortgage allowing draws up to $1,300,000 for 24 months ending May 18, 2023. Mortgage becomes permanent and must be paid down to $700,000. The mortgage requires interest at 3.75% for 7 years and then at Boston Regular 5/25 rate plus 2.5%. The mortgage is secured by the lease improvements at 35 Spring Street and all Organization's assets. The mortgage amortizes over 25 years and will require monthly principal and interest payments of $3,599	$ 524,362	-
Mortgage Grant from Federal Home Bank for construction and rehabilitation of Spring Street property. Deed restricted funding requires the facility to keep 91 units for low income residents and follow low income guidelines. The loan requires annual repayments based on cash flow and requires the Organization to follow low income guidelines for 15 years	650,000	-

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NASHUA SOUP KITCHEN AND SHELTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

10. Long-term debt:

Mortgage Grant from NHHFA for construction and rehabilitation of Spring Street property. Deed restricted funding requires the facility to keep 11 units for very low income residents and follow low income guidelines. The loan requires annual repayments based on cash flow and requires the Organization to follow low income guidelines for 40 years	1,965,225	-
Mortgage Grant from NHHFA for construction and rehabilitation of Spring Street property. Deed restricted funding requires the facility to keep 11 units for very low income residents and follow low income guidelines. The loan requires interest only for 24 months, and a pay down of $550,000 to leave a balance of $250,000. The remaining balance of $250,000 then requires annual repayments based on cash flow and requires the Organization to follow low income guidelines for 30 years	500,000	-
Mortgage Grant from Hillsborough CDBG for the rehabilitation of Spring Street property. Deed restricted funding requires the facility to keep 100% of units for low income residents and follow low income guidelines. The loan does not require repayment as long as the low income guidelines are met for 20 years	675,000	-
	4,314,587	-
Less - Current portion	524,362	-
	$3,790,225	$ -

The following is a schedule, by years, of the principal payments scheduled for long-term debt for the year ended December 31:

2023 (included in current liabilities)	$ 524,362
2024	500,000
2025	-
2026	-
2027	-
Thereafter	3,290,225
	$4,314,587

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11. Evaluation of subsequent events:

The Organization has evaluated events through March 31, 2023, the date which the financial statements were available to be issued.

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NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FUNCTIONAL SUPPORT AND REVENUE

FOR THE YEAR ENDED JUNE 30, 2022

(with comparative totals for 2021)

	Program Services					
	Soup Kitchen	Client Services	Management and General	Fundraising	Total 2022	Total 2021
SUPPORT AND REVENUE:						
Support						
Public contributions	$ 675,003	$735,341	$220,933	$ -	$1,631,277	$1,700,582
In-kind contributions	582,154	230,457	554	-	813,165	1,204,189
SMP grant	-	-	-	-	-	776,418
State of New Hampshire						
Emergency Shelter Program Grant	-	241,789	-	-	241,789	393,387
Town Grants	5,000	49,500	-	-	54,500	54,500
Special events	-	-	-	247,607	247,607	245,945
Capital campaign	-	2,859,854	-	-	2,859,854	629,757
Other grants	24,250	114,011	3,000	-	141,261	110,136
Rent	-	31,620	-	-	31,620	34,150
Total support	1,286,407	4,262,572	224,487	247,607	6,021,073	5,149,064
Revenue						
Interest and dividend income	10,147	13,925	2,187	-	26,259	21,848
Unrealized appreciation (depreciation) on investments	(51,620)	(70,848)	(11,129)	-	(133,597)	168,221
Total revenue	(41,473)	(56,923)	(8,942)	-	(107,338)	190,069
Total support and revenue	$1,244,934	$4,205,649	$215,545	$247,607	$5,913,735	$5,339,133

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William P. Connor, CPA, LLC

CERTIFIED
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ACCOUNTANT

INDEPENDANT 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
Nashua Soup Kitchen and Shelter, Inc.

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 the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Nashua Soup Kitchen and Shelter, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued are report thereon dated March 31, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Nashua Soup Kitchen and Shelter, Inc's internal control over financial reporting (internal control)as a basis for designing our auditing 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 Nashua Soup Kitchen and Shelter, Inc's internal control. Accordingly, we do not express an opinion on the effectiveness of Nashua Soup Kitchen and Shelter Inc's internal control.

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items that we consider to be significant deficiencies (See Findings).

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Report on Compliance and Other Matters

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

Nashua Soup Kitchen and Shelter Inc's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Nashua Soup Kitchen and Shelter Inc's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Nashua Soup Kitchen and Shelter, Inc's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Manchester, New Hampshire
March 31, 2023

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William P. Connor, CPA, LLC

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Nashua Soup Kitchen and Shelter, Inc.

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited Nashua Soup Kitchen and Shelter, Inc's compliance with the types compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Nashua Soup Kitchen and Shelter, Inc's major federal programs for the year ended June 30, 2022. Nashua Soup Kitchen and Shelter, Inc's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Nashua Soup Kitchen and Shelter, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report

We are required to be independent of Nashua Soup and Shelter, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relevant to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide legal determination of Nashua Soup Kitchen and Shelter, Inc.'s compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes regulations, rules, and provisions of contracts or grant agreements applicable to Nashua Soup Kitchen and Shelter, Inc's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred above occurred, whether due to fraud or error, and express an opinion on Nashua Soup and Kitchen, Inc's compliance based on our audit. 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. Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting form fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Nashua Soup Kitchen and Shelter Inc's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards and the Uniform guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit

- Identify and assess the risks of material noncompliance , 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 Nashua Soup Kitchen and Shelter, Inc. compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances

- Obtain an understanding of Nashua Soup Kitchen and Shelter, Inc's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Nashua Soup Kitchen and Shelter, Inc's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Manchester, New Hampshire
March 31, 2023

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NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FEDERAL EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

	FAIN	Total Federal Expenditures
U.S. Department of Housing and Urban Development		
Passed through		
CFDA - CDBG passthrough	14.128	$ 450,000
NHHFA - HTF Program	14.275	1,725,467
NHHFA - AHF Program	14.275	250,000
Federal Home Bank Boston - AHP program	14.275	650,000
		3,075,467
U.S. Department of Commerce		
U.S. Economic Development Administration		
Passed through the State of New Hampshire		
American Rescue Plan - GOFERR		500,000
		$3,575,467

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NOTES TO SCHEDULE OF FEDERAL EXPENDITURES OF FEDERAL AWARDS

JUNE 30, 2022

1. Basis of Presentation:

The accompanying schedule of federal expenditures of federal awards presents the activity of all federal award programs of Nashua Soup and Kitchen and Shelter, Inc. All federal awards received from federal agencies as well as federal awards passed through other governmental agencies are included in this schedule. The information in this schedule is presented in accordance with requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the schedule presents only a selected portion of the operations of Nashua Soup Kitchen and Shelter, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Nashua Soup Kitchen and Shelter, Inc.

2. Summary of Significant Accounting Policies:

The accompanying schedule of federal expenditures of federal awards is prepared on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate:

Nashua Soup Kitchen and Shelter, Inc. has elected not to use the 10% de minimis direct cost rate as allowed under the *Uniform Guidance*.

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NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2022

1. Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	No
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	No
• Major programs:	CFDA Number
U.S. Department of Housing and Urban Dev	
CFDA	14.128
NHHFA	14.275
• Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualifies as a low-risk auditee?	No

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NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2022

2. Financial Statement Findings

Significant Deficiencies

2022-1 Miss-classification of grant income and debt in financial reporting

Criteria: The classification of grants as revenue and support or debt is often difficult. Proper classification is crucial as debt misrepresented as income can substantial distort both the statements of activities and the statement of financial position. Additionally, it can significantly impact management and statement users by not showing the underlying commitments. Underling grant contracts should be reviewed in detail and information then conveyed to the finance department to assure the grant is reported correctly.

Condition: This was a new and large renovation for the Organization utilizing state and federal funding that had not been utilized in the past. This large complicated rehabilitation created additional complex burdens on the finance area's that require additional training to assure proper accounting.

Effect: The large adjustments materially changed the financial position and statement of activities for the year ended June 30, 2022 that had been prepared internally and utilized by management.

Cause: Completely new funding sources utilizing complex grants never encountered in prior years with complex grant requirements.

Recommendation All new complex grant agreements should be reviewed by management and consultations made if questions arise on classification and recording of the transaction(s). Personnel experienced with low income and government rental regulations should be utilized to assure future compliance.

Response: The Organization was aware of the miss-classification issue but believed for management purposes it was better to reflect the amounts on a cash basis initially. Additionally, this is the first time in 30 years that the Organization is involved with a major renovation project with complex funding. We have corrected the miss-statement and will be recording these grants properly in the future.

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NASHUA SOUP KITCHEN AND SHELTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2022

2. Financial Statement Findings

Significant Deficiencies

2022-2 The Organization is required to accurately present financial statements in accordance with generally accepted accounting principles

Criteria: As part of the audit, the Organization is required to prepare and accurately present financial statements. There were several material adjustments and reclassifications that were needed to properly prepare the Organization's financial statements.

Condition: Accrued wages were not accrued and required adjustment. Grants as noted above were reclassified. Additionally, it was noted that revenue and expense allocations changed from last year. These changes were earmarked but not supported by time studies or time sheet reports. Additionally, In-king revenue and expenses dropped significantly.

Cause: Accrued wages adjustment was just an oversight. Time allocations and classifications have not been reviewed in some time as operations and funding sources have not changed in prior years until this year

Effect: Internal financial statements are not properly reported to management and classification changes can provide comparability issues. Not capturing In-kind revenue and expenses will provide an inaccurate view of the Organization's statements of activities. Additionally, in the future, if labor or expenses are allocated to federal programs, time sheet and allocations will have to be verifiable to be allowable.

Recommendation: We recommend that Management review month end close to assure that these items are recorded. Additionally, time studies and time sheets should be utilized to document allocations both to revenue and expenses.

Response: The Organization was in the process of a major renovation and a simultaneous turnover of finance personnel that caused these necessary reclassifications. Training and proper personnel are now in place to correct this in the future.

3. Findings and Questioned Costs Relating to Federal Awards

None reported.

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NSKS Board Members May 2023	Affiliation
Krishna Mangipudi, President	Teacher Shawsheen Tech
Jane Goodman, Vice President	Nashua Health Department
Michael J. Ryan, Treasurer	Retired
Madeline LaRose, Clerk	Retired
Keith Bagley	Northeastern University
Joseph Bates	Linaro
Linda Bennett	Nashua Public Schools
Thomas Bolton	Nashua Police Department
Shoshanna Kelly	Kelly Creative
Iraida Munoz	Nashua Health Department
Camille Pattison	Greater Nashua Regional Planning Council
Rick Ruo	Ruo Realty

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Jane L. Goodman

[redacted]

CORE COMPETENCIES

LEADERSHIP AND OPERATIONS

- Spearheaded the development and implementation of Greater Nashua Community Health Improvement Plan (CHIP).
- Managed and executed large-scale COVID-19 testing and vaccination clinics.
- Directed NH COPD Plan Diagnosis and Management workgroup, guiding work and developing strategies for implementation of projects.
- Managed Oral Health 2014 DentaQuest grant focused on leadership and network development to increase access to oral health care.
- Chair for Nashua Soup Kitchen and Shelter dinner action fundraiser. Coordinate volunteers, logistics, solicited sponsorships and donations, raising over $500,000 in four-year period.

MARKETING, COMMUNICATIONS AND EVALUATION

- *Marketing:* Collaborated with communications specialist on COVID-19 collateral, newsletters, billboards, and bus ads. Developed newsletters on statewide colloquium to disseminate to oral health stakeholders. Created professional marketing materials for NH Healthy Kids including flyers, tri-fold brochures, and annual reports.
- *Qualitative research:* Developed food insecurity survey in partnership with Nashua Soup Kitchen and Shelter. Project lead on Kresge Foundation grant exploring health equity and trust in health care, includes listening sessions and in-depth interviews. Regularly conducted surveys for colloquium and forum feedback. Designed initial oral health inventory survey.

EMPLOYMENT

PUBLIC HEALTH NETWORK STRATEGIST | NASHUA DIVISION OF PUBLIC HEALTH | DECEMBER 2020 - present

- Authored, facilitated, and implemented division-wide Strategic Plan 2021 - 2025.
- Lead Community Health Improvement Plan (CHIP) process within division and with community partners.
- Facilitate the chronic disease workgroup to implement programs to make progress toward CHIP goals.
- Supervise and mentor CDC appointed Public Health Associate.
- Ensure adequate online presentation of community goals and objectives.
- Coordinate trainings, clinics, and other community events as back-up public health emergency preparedness staff.
- Active member of the re-accreditation team assuring compliance in assigned areas for the PHAB.
- Provide technical assistance to Division staff and community partners in areas of public health that focus on primary strategic prevention activities.
- Host bi-weekly television show, *Public Health Matters* with community guests discussing relevant public health initiatives.
- Diversity and cultural competence trainer for Division of Public Health.

COVID-19 EMERGENCY RESPONSE | NASHUA DIVISION OF PUBLIC HEALTH | JUNE - DECEMBER 2020

- Managed administrative aspects of COVID-19 testing and large-scale vaccination clinics.
- Created two annual COVID-19 reports to review and assess DPH's response to the pandemic.

- Developed marketing and communications collateral to inform the public about emerging COVID-19 protocols, science, and mitigation efforts in the Greater Nashua Public Health Region.
- Completed weekly disease investigations COVID-19 cases.

ADJUNCT INSTRUCTOR | RIVIER UNIVERSITY | SEPTEMBER 2019 – MAY 2020

- Taught PH 101: Introduction of Public Health and PH 402: Program Planning and Evaluation.
- Developed curriculum, lesson plans, and interactive activities for nursing and public health students.

COPD PROGRAM MANAGER | BREATHE NEW HAMPSHIRE | APRIL 2016 – JUNE 2019

- Organized workshops, events, and promotional materials for NH COPD Plan. Directed three volunteer work groups that increased awareness of COPD. Sought resources to support the plan implementation.
- Produced two annual continuing medical education courses for a wide range of primary care practitioners, managed accreditation process, communicated with physician leaders, advisory panel, and sponsors.
- Created COPD and Tobacco Use Disorder (TUD) toolkit for dissemination to providers and practices throughout New Hampshire to promote best practices around COPD and TUD management. Delivered training to nurse care coordinators, health centers and other agencies. Certified as Tobacco Treatment Specialist (TTS).
- Oversaw *Team Orange* exercise program at 11 sites with over 275 participants. Designed program materials, created incentives for participants, performed site visits, and communicated with site staff regularly on program progress.
- Led the update of the NH COPD Plan 2.0, incorporating new data, updated graphics, logic model, and strategic plan.

PROGRAM COORDINATOR | NH ORAL HEALTH COALITION | AUGUST 2013 – MAY 2015

- Coordinated statewide colloquium with oral health stakeholders to identify strengths and barriers in oral health care delivery system.
- Developed statewide implementation and evaluation plan and managed work teams to facilitate progress in increasing access to oral health care.
- Created communications materials to garner interest in coalition work.
- Authored monthly governance reports for Steering Committee and Grantor.
- Managed baseline survey of community dental programs including vendor selection, survey design, and engagement of an advisory committee.
- Monitored state and local policy through participation in various state commissions (Medicaid Managed Care, Pathways to Oral Health) and served on the planning team for the NH Oral Health Plan.

DIRECTOR OF OUTREACH & MARKETING | NEW HAMPSHIRE HEALTHY KIDS | JUNE 1998 – JUNE 2000

- Hired, trained, and supervised three regional coordinators to promote Healthy Kids programs to school officials, childcare providers, health professionals, and social service staff.
- Developed marketing materials for families and community partners including the Children's Health Insurance Guide, Community Partner Guide, website content, posters, tri-fold brochures, and annual reports.
- Increased enrollment by 40% through production of quarterly community newsletters, press releases, and statewide media and outreach campaigns. Spearheaded quality of care initiatives through survey design, administration, and analysis.

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EDUCATION

MSPH |1995 | HARVARD SCHOOL OF PUBLIC HEALTH
BBA |1988 | UNIVERSITY OF MICHIGAN, SCHOOL OF BUSINESS ADMINISTRATION

HONORS

- Public Health Employee of the Year 2022, Nashua Lions Club
- *Project Lead,* National Leadership Academy for the Public's Health, Gate City Regional Transportation Team

COMPUTER SKILLS

Microsoft Suite, LIVE Stories, mySidewalk, Insight Formation Software, Constant Contact, Canva and Social Media knowledge

LANGUAGES

French, Swahili, Kirundi

COMMUNITY INVOLVEMENT

- Nashua Soup Kitchen & Shelter, Chair 2020 - 2022, Co-chair auction committee 2018 - 2019
- Nashua Soup Kitchen & Shelter Board Member 2019 – present
- Hollis Brookline, Dollars for Scholars, President, Board of Directors 2015 – present
- Chair, *Temple Beth Abraham Religious School,* 2009-2016
- Temple Beth Abraham, Board of Directors, and Strategic Planning Committee 2010 - 2013
- Nashua Area CROP Walk, Youth Coordinator 2009 - 2011
- *Hollis PTA,* Box Tops Chairperson, 2003-2007
- *Hollis Preschool Board,* Secretary, 2000-2003
- *Neighborhood Health Center of Nashua,* Board of Directors, 1996-1998
- *United Way,* Funds Distribution Committee, 1996
- *Peace Corps Volunteer,* Burundi, E. Africa, 1990-1992

PUBLICATIONS

Technology for Sex Determination and the Gender Gap in India. 1993. Harvard School of Public Health. Jane Levy and Michael Reich. Teaching Case. Retrieve from:
https://cdn1.sph.harvard.edu/wp-content/uploads/sites/480/2012/09/india_case_study_on_sex_determination.pdf

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Pamela White
[redacted]

Employment History:

*Program Developer 2009 – July 1 2018(Merger) – **Present***

- Implement a collaborative problem solving approach
- Set limits and expectations as well as engage in treatment approaches
- Provide supervision of clients and maintain a safe environment and attentive to individual or group needs
- Supervise staff and program needs and working with the administrators to provide adequate treatment
- Follow through with treatment plans as well as engage in the treatment process for each individual client
- Administer medications as needed
- Work with the clients in both group settings and in 1:1 settings
- Worked interactively with the treatment team which consisted of coordinators, clinicians, therapist etc.
- Worked with a client population which included dual diagnoses, mental health, behavioral health, and disabilities.
- Manage the finances and payee accounts with submitting budgets. Assist people with subsidies and housing applications

Program Coordinator, Alternatives Unlimited, Inc., Fitchburg, MA, 1996-present

- Provided supervision, development and support to staff team and relief staff.
- Trained staff in all aspects of their job including rehab technology and case management.
- Ensured positive and open communication with service providers for all clients at the program.
- Oversight of the day to day functions of a group residence.
- Ensured program met all Licensing, Rehab Option and Medication Review Criteria

Computer Skills:

- Microsoft Office 2007 - Word, Excel, , Publisher, Outlook

Education and Recognition:

1990 Graduated from Lunenburg High School
1991 1.5 years Mount Wachusett Community College- Human Services

- Leadership Award 1997, Alternatives Unlimited, Inc.
- Creative Innovation Award 1998, Alternatives Unlimited, Inc.
- Team Work Awards 1999, 2005, Alternatives Unlimited, Inc
- Committed to Quality Award 2000, Alternatives Unlimited, Inc.
- Community Bridging Award 2006, Alternatives Unlimited, Inc
- Extra mile Award 2007, Alternatives Unlimited, Inc

References:
Natalia Cascio [redacted]
Jaime Belliveau [redacted]

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OLGA CRUZ

[redacted]

EXPERIENCE

12-07 – Present Nashua Soup Kitchen & Shelter Nashua, NH
Program Director
Monitor the daily operations of two emergency shelters, a soup kitchen, 3 transitional apartments, and the administrative staff. Assure that all shelter and kitchen guidelines are followed in order to keep the staff and clients safe. Other responsibilities include budgeting, grant reporting, liaison between the city welfare office and other social service agencies to network in providing services to the clients. Administer performance reviews, supervision of office staff and managers. Participate in the shelter directors meetings, ending homelessness meetings, continuum of care meetings, and other meetings as necessary for the Greater Nashua Area.

2/07 – 12/07 ***Hispanic Advocate***
Assisted the Hispanic population in accessing services with other providers and referred them to the appropriate agency. Assessed client needs and assisted them by collaborating with other agencies to obtain funds for clients who were facing eviction, have utility shut off notices, vital records, and other issues. Clients received a loan from the agency so that they can keep their utility services active, and also received financial assistance to avoid eviction.

8/99 - 8/05 CAB Health & Recovery Services, Inc. Danvers, MA
Program Manager
Responsibilities included the overall daily operations of two residential treatment programs for women and children. Assured that all residents were safe and followed program guidelines and procedures. Delegated and monitored tasks assigned to staff for completion in a timely manner. Responsible for accounts receivables, budgeting, staff meetings, liaison between the agency and outside service providers, mediation between residents, administering performance reviews, supervision of all employees, house meetings with residents, attended program managers meetings, health & safety meetings, and other meetings as required. Also helped others with whatever was necessary.

7/97 - 8/99
Office Manager
Supervision of the House Manager and the Driver; arranged meetings, transportation schedule for residents; delegated work; daycare menus; staff meetings; manager meetings; budgeting, incoming calls, general office procedures, accounts receivables, accounts payables; developed and maintained budgets for food, housekeeping, medical supplies, office supplies, etc; data entry for the research team, third party billing, bank deposits, and many other tasks as necessary.

1992-1996 Dipti V. Shah, R.P.T. Lowell, MA
Officer Manager
Managed three offices for the sole proprietor of a physical therapy office; general office procedures. Accounts payable, accounts receivables, bank deposits, owner's banking accounts, supervised 4 employees plus delegated work to other staff members, traveled between offices for necessary paperwork and files to be completed, incoming and outgoing calls. Produced patient reports, collections, attorney liaison.

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1983 - 1991 Lowell Community Health Center Lowell, MA
Administrative Assistant
Incoming and outgoing calls, third party billing, general office procedures, translated, pediatric/adult appointments, registered new patients, completed new records, data entry, mental health appointments, reports, scheduled meetings, etc.

EDUCATION

University of Phoenix
BS/BM 2010

1994-1996 Newbury College - Brookline, MA
Associates of Science in Paralegal
- Attended 3 semesters of course studies.

1993 G.L.R.V.T.H.S. - Lowell, MA
Legal Secretary Certificate
Intensive 900 hours certificate in a 6 month period. MS Word, Powerpoint, Excel, Desktop Publishing, WordPerfect, Transcribing, Legal Terminology, Technical Business Writing, and Business Math.

Certificate in Collections
Legal Secretary Certificate
Type 95 WPM
Organizational Skills
Communication Skills
Leadership Skills
Certificate in Batterer's Prevention Program

LANGUAGE

Fluent in Spanish

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KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: **Nashua Soup Kitchen and Shelter, Inc.**

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Jane Goodman	Executive Director	10.00%	$10,100.00
Pamela White	Director of Client Services and Programs	20.00%	$7,000.00
Olga Cruz	Shelter Director	20.00%	$7,533.00
		0.00%	$0.00
		0.00%	$0.00
		0.00%	$0.00

FORM NUMBER P-37 (version 2/23/2023)

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-07)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name New Hampshire Catholic Charities		1.4 Contractor Address 100 William Loeb Drive, Unit 3 Manchester, NH 03109	
1.5 Contractor Phone Number 603-663-0200	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $209,300
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Thomas Blonski 2CB8B13A03CB45D... Date: 3/4/2024		1.12 Name and Title of Contractor Signatory Thomas Blonski President & CEO	
1.13 State Agency Signature DocuSigned by: Katja S. Fox ED9C05B04C63412... Date: 3/5/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino 748734944941460... On: 3/5/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials DS TB
Date 3/4/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

DS

Contractor Initials TB

Date 3/4/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

DS

Contractor Initials TB

Date 3/4/2024

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

DS

Contractor Initials TB

Date 3/4/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

      3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

   1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

      3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

   1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

      12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Rockingham County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards. .

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics

to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and

documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the

Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement

Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

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 Contractor 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 Contractor 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 contractor 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 Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	New Hampshire Catholic Charities
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable)	#DIV/0!
Line Item	**Program Cost - Funded by DHHS**
1. Salary & Wages	$26,459
2. Fringe Benefits	$3,767
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	$300
5.(b) Supplies - Lab	$0
5.(c) Supplies - Pharmacy	$0
5.(d) Supplies - Medical	$0
5.(e) Supplies Office	$1,500
6. Travel	$0
7. Software	$900
8. (a) Other - Marketing/ Communications	$240
8. (b) Other - Education and Training	$450
8. (c) Other - Other (Residents documentation)	$330
Other (Residents transportation)	$900
Other (Utilities)	$3,000
Other (Food expenses)	$450
Other (Non-capital furnishing)	$600
9. Subrecipient Contracts	$0
Total Direct Costs	$38,896
Total Indirect Costs	$3,000
TOTAL	$41,896

Contractor Initials: TB (DS)

Date: 3/4/2024

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Exhibit C-2 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	New Hampshire Catholic Charities	
Budget Request for:	State Grant-In-Aid Emergency Shelter Program	
Budget Period	7/1/24-6/30/25	
Indirect Cost Rate (if applicable)	#DIV/0!	
Line Item	**Program Cost - Funded by DHHS**	
1. Salary & Wages	$105,835	
2. Fringe Benefits	$15,070	
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	$1,200	
5.(b) Supplies - Lab	$0	
5.(c) Supplies - Pharmacy	$0	
5.(d) Supplies - Medical	$0	
5.(e) Supplies Office	$6,000	
6. Travel	$0	
7. Software	$3,600	
8. (a) Other - Marketing/ Communications	$960	
8. (b) Other - Education and Training	$1,800	
8. (c) Other - Other (Residents documentation)	$1,140	
Other (Residents transportation)	$3,600	
Other (Utilities)	$12,000	
Other (Food expenses)	$1,800	
Other (Non-capital furnishing)	$2,400	
9. Subrecipient Contracts	$0	
Total Direct Costs	$155,404	
Total Indirect Costs	$12,000	
TOTAL	$167,404	

Contractor Initials: TB (DS)

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, " Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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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.

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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.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

16. The Contractor must ensure that all End Users:

    a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

    b. safeguard this information at all times.

    c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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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;

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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

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 or other 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.

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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,

Contractor Initials DS TB

Date 3/4/2024

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, 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) g. and (3) n.l., and the defense and indemnification provisions 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	New Hampshire Catholic Charities
The State	Name of the Contractor
DocuSigned by: Katja S. Fox ED0D05B04C63443...	DocuSigned by: Thomas Blonski 2CB6813A03CB45D...
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Thomas Blonski
Name of Authorized Representative	Name of Authorized Representative
Director	President & CEO
Title of Authorized Representative	Title of Authorized Representative
3/5/2024	3/4/2024
Date	Date

DS TB
Contractor Initials

Date 3/4/2024

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State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE CATHOLIC CHARITIES is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 07, 1946. 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: **66153**

Certificate Number: **0006197335**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 5th day of April A.D. 2023.

David M. Scanlan

Secretary of State

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CERTIFICATE OF AUTHORITY

I, Edward J. Powers, 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 New Hampshire Catholic Charities.
(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 September 27, 20 23, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Thomas Blonski, Dominique Rust and David Hildenbrand (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of New Hampshire Catholic Charities 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: 2/14/2024

E.J. Powers

Signature of Elected Officer
Name: Edward J. Powers
Title: Secretary

DocuSign Envelope ID: 4B06CE5B-418C-4468-81F6-76B1CF3AD894

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/04/2024

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 Porter & Curtis, A Division of Heffernan Insurance Brokers 225 State Road Media, PA 19063	**CONTACT NAME:** Suzanne Robotham **PHONE (A/C, No, Ext):** **FAX (A/C, No):** **E-MAIL ADDRESS:** srobotham@portercurtis.com
INSURED NEW HAMPSHIRE CATHOLIC CHARITES, INC. DBA NEW GENERATION, INC. 568 Portsmouth Avenue GREENLAND, NH 03840	**INSURER(S) AFFORDING COVERAGE** — **NAIC #** INSURER A : THE NATIONAL CATHOLIC RISK RETENTION GROUP, INC — 10083 INSURER B : PRINCETON EXCESS AND SURPLUS LINES INSURANCE COMPA — 10786 INSURER C : CHURCH MUTUAL INSURANCE COMPANY — 18767 INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER:** C000239804 **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 CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY [ ] PRO-JECT [ ] LOC OTHER:			RRG-0402024-1	03/01/2024	03/01/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG 	$ 1,000,000 $ Included $ Not Covered $ 1,000,000 $ $2,000,000 $ None Applicable $
C	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY			050000 09-727898	03/01/2024	03/01/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) 	$ 1,000,000 $ $ $ $
B	UMBRELLA LIAB [X] OCCUR X EXCESS LIAB [X] CLAIMS-MADE DED RETENTION $			N2-A3-FF-0000022-05	03/01/2024	03/01/2025	EACH OCCURRENCE AGGREGATE 	$ 14,000,000 $ $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N [ ] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE / OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ $ $
A	Professional Liability - Non-Medical Claims Made			RRG-0402024-1	03/01/2024	03/01/2025	$1,000,000 each claim $1,000,000 Aggregate	

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

The limits include applicable retentions. The certificate holder is included as an Additional Insured if required by written contract with regards to the SGIA Grant

CERTIFICATE HOLDER

State of NH, Department of Health and Human Services
129 Pleasant Street
CONCORD, NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Debra A. Curtis

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CATHOCHA1

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/20/2023

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

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

PRODUCER	CONTACT NAME: Linda Jaeger, CIC
USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	PHONE (A/C, No, Ext): 855 874-0123 FAX (A/C, No): E-MAIL ADDRESS: linda.jaeger@usi.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : AIM Mutual Insurance Company	33758
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
New Hampshire Catholic Charities
100 William Loeb Drive
Manchester, NH 03109

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	☐ OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N [N] (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		ECC60040006032023A 3A States: NH	11/01/2023	11/01/2024	X PER STATUTE ☐ OTH-ER	
							E.L. EACH ACCIDENT	$1,000,000
							E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
RE: New Hampshire Catholic Charities d/b/a New Generation

CERTIFICATE HOLDER

State of N.H.
Dept. of Health & 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

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CATHOLIC CHARITIES
NEW HAMPSHIRE

Our Vision

We envision a future where vulnerable people are protected and supported, family life and marriage are preserved and strengthened and all are cared for with compassion and respect. We strive to provide person-centered services to strengthen New Hampshire families and build independence.

Our Mission

Grounded in the life and ministry of Jesus Christ, Catholic Charities New Hampshire responds to those in need with programs that heal, comfort and empower.

Our Values

Integrity
Respect
Compassion
Collaboration

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BAKER NEWMAN NOYES

New Hampshire Catholic Charities

Audited Combined Financial Statements, Supplementary Information, and Government Reports in Accordance With Uniform Guidance

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

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

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NEW HAMPSHIRE CATHOLIC CHARITIES

AUDITED COMBINED FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION, AND GOVERNMENT
REPORTS IN ACCORDANCE WITH UNIFORM GUIDANCE

Years Ended March 31, 2022 and 2021

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MAINE I MASSACHUSETTS I NEW HAMPSHIRE
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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
New Hampshire Catholic Charities

Opinion

We have audited the accompanying combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statements of financial position as of March 31, 2022 and 2021, the related combined statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the combined financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of March 31, 2022 and 2021, and the results of their operations, their functional expenses and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (*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 issued or available to be issued.

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The Board of Trustees
New Hampshire Catholic Charities

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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.

Supplementary Information

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

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The Board of Trustees
New Hampshire Catholic Charities

Other Reporting Required by *Government Auditing Standards*

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

Baker Newman & Noyes LLC

July 12, 2022, except as to the Supplementary
Schedule of Expenditures of Federal Awards and
Report on Compliance for Each Major Federal Program
for which the date is October 3, 2022

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NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF FINANCIAL POSITION

March 31, 2022 and 2021

ASSETS
(In thousands)

	2022	2021
Current assets:		
Cash and cash equivalents	$ 31,427	$ 28,159
Accounts receivable	4,136	4,743
Pledges and grants receivable	49	1,686
Inventory	763	1,895
Prepaid expenses	166	179
Patient, tenant and other cash held in trust	435	432
Total current assets	36,976	37,094
Restricted cash	163	163
Fixed assets:		
Land and improvements	2,384	2,215
Building and improvements	60,445	59,335
Equipment and vehicles	9,080	8,918
Furniture and fixtures	3,113	3,177
Leasehold improvements	1,379	1,273
Construction in process	807	440
	77,208	75,358
Less accumulated depreciation	(38,128)	(35,989)
Fixed assets, net	39,080	39,369
Other assets:		
Investments, at fair value	63,582	55,955
Other assets held for restrictive purposes	396	396
Other	348	485
Total other assets	64,326	56,836
Total assets	$140,545	$133,462

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LIABILITIES AND NET ASSETS
(In thousands)

	2022	2021
Current liabilities:		
Current portion of long-term debt	$ 692	$ 872
Accounts payable:		
Trade	952	1,558
Other	644	744
Affiliates	83	38
Accrued salaries and wages	785	1,124
Employee benefits payable	1,172	1,252
Patient, tenant and other cash held in trust	435	432
Deferred revenue	1,675	77
Total current liabilities	6,438	6,097
Long-term debt, net of current portion:		
Principal amount	15,173	15,917
Less unamortized bond issuance costs	(44)	(199)
Long-term debt, less unamortized bond issuance costs	15,129	15,718
Total liabilities	21,567	21,815
Net assets:		
Without donor restrictions:		
Undesignated	88,518	80,110
Board-designated for capital reserves	17,281	16,663
	105,799	96,773
With donor restrictions:		
Purpose restrictions	10,678	12,295
Restricted endowment appreciation	440	518
Restricted in perpetuity – endowment	2,061	2,061
	13,179	14,874
Total net assets	118,978	111,647
Total liabilities and net assets	$140,545	$133,462

See accompanying notes.

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NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2022
(In thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:			
Patient and resident services	$ 46,105	$ –	$ 46,105
Annual appeal	3,973	–	3,973
Bequests, donations and fundraising	13,339	1,480	14,819
In-kind donations	19,925	–	19,925
Net assets released from restrictions	3,403	(3,403)	–
Management fee income	143	–	143
COVID-19 related funding	482	–	482
Other	1,618	–	1,618
Total revenue, gains and other support	88,988	(1,923)	87,065
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of $122	37,615	–	37,615
Family services	1,088	–	1,088
Parish and community services	1,513	–	1,513
Children's school	1,745	–	1,745
Senior living communities, including interest of $220	1,482	–	1,482
Assisted living services, including interest of $15	1,663	–	1,663
Caregivers	432	–	432
Liberty House	1,164	–	1,164
New Generation	483	–	483
St. Jacinta Healthcare Staffing	2,368	–	2,368
Unmarried mothers and adoption	89	–	89
Food bank program	29,243	–	29,243
Food bank real estate	346	–	346
Our Place	503	–	503
Residence for infirmed priests, including interest of $45	283	–	283
Immigration	1,052	–	1,052
Other programs	653	–	653
Fundraising:			
Annual campaign and other events	2,262	–	2,262
Support services:			
General and administrative, including interest of $21	3,231	1	3,232
Total expenses	87,215	1	87,216
Investment income, net	1,111	229	1,340
Forgiveness of Paycheck Protection Program Loans	6,142	–	6,142
Total change in net assets	9,026	(1,695)	7,331
Net assets, beginning of year	96,773	14,874	111,647
Net assets, end of year	$105,799	$13,179	$118,978

See accompanying notes.

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NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF ACTIVITIES

Year Ended March 31, 2021
(In thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains and other support:			
Patient and resident services	$46,852	$ –	$ 46,852
Annual appeal	3,793	–	3,793
Bequests, donations and fundraising	17,805	4,727	22,532
In-kind donations	17,618	–	17,618
Net assets released from restrictions	1,203	(1,203)	–
Management fee income	139	–	139
COVID-19 related funding	7,416	–	7,416
Other	1,827	–	1,827
Total revenue, gains and other support	96,653	3,524	100,177
Expenses:			
Program services:			
Rehabilitation and nursing centers, including interest of $147	40,267	–	40,267
Family services	887	–	887
Parish and community services	1,452	–	1,452
Children's school	1,745	–	1,745
Senior living communities, including interest of $328	1,427	–	1,427
Assisted living services, including interest of $24	1,835	–	1,835
Caregivers	342	–	342
Liberty House	751	–	751
St. Jacinta Healthcare Staffing	1,775	–	1,775
Unmarried mothers and adoption	103	–	103
Food bank program	25,807	–	25,807
Food bank real estate	341	–	341
Our Place	468	–	468
Residence for infirmed priests, including interest of $43	288	–	288
Immigration	980	–	980
Other programs	519	–	519
Fundraising:			
Annual campaign and other events	1,947	–	1,947
Support services:			
General and administrative, including interest of $17	3,182	–	3,182
Total expenses	84,116	–	84,116
Investment income, net	13,441	1,645	15,086
Total change in net assets	25,978	5,169	31,147
Net assets, beginning of year	70,795	9,705	80,500
Net assets, end of year	$96,773	$14,874	$111,647

See accompanying notes.

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NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF FUNCTIONAL EXPENSES
(WITH SUPPLEMENTAL COMBINING INFORMATION)

Year Ended March 31, 2022
(In thousands)

	Without Donor Restrictions											
	Supplemental Combining Information											
	Family Services	Parish and Community Services	Our Place	Residence for Infirmed Priests	Immi-gration	Care-givers	Liberty House	St. Jacinta Healthcare Staffing	New Gen-eration	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	$ 657	$ 854	$ 275	$ 59	$ 659	$ 212	$ 430	$ 2,031	$ 286	$ 293	$ 5,756	$ 1,548
Employee benefits	116	168	62	12	132	51	95	34	22	27	719	330
Payroll taxes	47	60	19	–	49	15	–	154	21	20	385	111
Professional fees	–	–	–	1	–	–	5	–	–	26	32	39
Fundraising costs	–	–	–	–	–	–	–	–	–	–	–	–
Purchased services - healthcare	–	–	–	4	–	–	–	–	–	–	4	–
Purchased services – COVID-19	–	–	–	–	–	–	–	–	–	–	–	–
Financial assistance and scholarships	–	–	–	–	–	–	–	–	–	–	–	–
Other purchased services	5	8	30	–	6	2	23	–	20	53	147	408
Advertising and promotion	1	–	–	–	–	30	20	–	1	4	56	43
Recruiting advertising	–	–	–	–	–	2	–	4	–	–	6	1
Office supplies	2	3	1	1	4	2	2	–	2	1	18	10
Healthcare supplies	–	–	–	1	–	–	–	–	–	–	1	–
Other supplies	2	2	2	8	3	2	182	–	22	19	242	92
Postage and shipping	–	3	–	–	1	1	6	–	1	1	13	336
Program materials	–	–	25	–	–	2	–	–	8	–	35	53
Printing	–	1	–	–	–	7	28	–	1	–	37	426
Telephone	10	12	4	1	5	2	5	1	5	5	50	16
Dues and subscriptions	1	–	–	–	17	–	–	–	–	4	22	10
Information technology	23	25	2	3	20	8	14	14	4	7	120	90
Rent and occupancy costs	41	64	8	40	15	30	33	7	37	102	377	536
Equipment maintenance, repair and rentals	2	4	5	1	3	2	55	–	7	–	79	159
Travel	5	6	2	–	1	1	4	107	2	1	129	62
Hospitality	–	1	–	–	–	–	1	–	–	1	3	–
Conferences and meetings	2	–	2	–	4	–	1	8	3	–	20	39
Education and activities	–	–	–	–	–	–	–	–	–	–	–	–
Interest	–	–	–	45	–	–	–	–	–	–	45	–
Depreciation	–	–	6	49	–	17	192	1	31	353	649	119
Insurance	7	9	4	9	4	6	15	7	5	41	107	51
Miscellaneous	5	–	–	–	–	4	2	–	1	6	18	23
Grants and awards	–	85	1	–	2	–	–	–	1	25	114	254
Food purchases and vending	–	1	–	29	–	17	1	–	1	–	49	5,712
Food donations	–	–	–	–	–	–	–	–	–	–	–	18,690
Vista cost share	–	–	–	–	–	–	–	–	–	46	46	–
Parish allocations	–	–	–	–	–	–	–	–	–	–	–	–
Nursing facility assessment tax	–	–	–	–	–	–	–	–	–	–	–	–
Bad debts (recoveries)	–	–	–	–	–	–	–	–	–	–	–	–
Administration costs	159	207	54	20	126	48	48	–	–	52	714	354
RCB sponsorship	–	–	–	–	–	–	–	–	–	–	–	–
Bank service charges	3	–	1	–	1	1	2	–	2	1	11	76
	$ 1,088	$ 1,513	$ 503	$ 283	$ 1,052	$ 462	$ 1,164	$ 2,368	$ 483	$ 1,088	$ 10,004	$ 29,588

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	Without Donor Restrictions										
	Supplemental Combining Information										
	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total Program Services	Total Fundraising	General and Administration	Eliminations	Total Without Donor Restrictions	With Donor Restrictions	Total
Salaries and wages	$ 1,154	$ 17,015	$ 166	$ 917	$26,556	$ 1,144	$ 2,341	$ –	$ 30,041	$ –	$ 30,041
Employee benefits	192	3,320	75	106	4,742	208	392	–	5,342	–	5,342
Payroll taxes	81	1,247	11	53	1,888	81	160	–	2,129	–	2,129
Professional fees	10	127	4	4	216	–	158	–	374	–	374
Fundraising costs	–	–	–	–	–	373	–	–	373	–	373
Purchased services - healthcare	48	8,743	20	25	8,840	–	–	(2,302)	6,538	–	6,538
Purchased services – COVID-19	–	40	–	–	40	–	–	–	40	–	40
Financial assistance and scholarships	2	–	–	–	2	–	–	–	2	–	2
Other purchased services	–	123	16	2	696	–	18	–	714	–	714
Advertising and promotion	–	8	4	5	116	10	7	–	133	–	133
Recruiting advertising	1	100	1	14	123	–	40	–	163	–	163
Office supplies	5	58	2	1	94	4	9	–	107	–	107
Healthcare supplies	–	1,045	–	2	1,048	–	–	–	1,048	–	1,048
Other supplies	24	452	15	39	864	3	21	–	888	–	888
Postage and shipping	1	10	–	–	360	42	6	–	408	–	408
Program materials	5	–	–	–	93	–	–	–	93	–	93
Printing	–	4	–	1	468	128	8	–	604	–	604
Telephone	4	109	2	5	186	7	31	–	224	–	224
Dues and subscriptions	2	92	1	4	131	4	34	–	169	–	169
Information technology	12	227	13	6	468	35	194	–	697	–	697
Rent and occupancy costs	53	1,324	358	242	2,890	–	290	(375)	2,805	1	2,806
Equipment maintenance, repair and rentals	8	123	2	5	376	9	14	–	399	–	399
Travel	1	8	1	1	202	3	28	–	233	–	233
Hospitality	–	–	–	–	3	3	16	–	22	–	22
Conferences and meetings	8	81	–	1	149	13	83	–	245	–	245
Education and activities	4	–	–	–	4	–	–	–	4	–	4
Interest	–	122	220	15	402	–	21	–	423	–	423
Depreciation	97	1,185	402	57	2,509	–	215	–	2,724	–	2,724
Insurance	23	786	41	33	1,041	–	52	–	1,093	–	1,093
Miscellaneous	2	158	118	18	337	–	55	–	392	–	392
Grants and awards	–	–	–	–	368	39	183	–	590	–	590
Food purchases and vending	8	984	2	110	6,865	–	–	–	6,865	–	6,865
Food donations	–	–	–	–	18,690	–	–	–	18,690	–	18,690
Vista cost share	–	–	–	–	46	–	–	–	46	–	46
Parish allocations	–	–	–	–	–	35	–	–	35	–	35
Nursing facility assessment tax	–	2,229	–	–	2,229	–	–	–	2,229	–	2,229
Bad debts (recoveries)	–	189	8	(3)	194	–	–	–	194	–	194
Administration costs	–	–	–	–	1,068	93	(1,161)	–	–	–	–
RCB sponsorship	–	–	–	–	–	–	15	–	15	–	15
Bank service charges	–	8	–	–	95	28	1	–	124	–	124
	$ 1,745	$ 39,917	$ 1,482	$ 1,663	$84,399	$ 2,262	$ 3,231	$ (2,677)	$ 87,215	$ 1	$ 87,216

See accompanying notes.

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NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENT OF FUNCTIONAL EXPENSES
(WITH SUPPLEMENTAL COMBINING INFORMATION)

Year Ended March 31, 2021
(In thousands)

	Without Donor Restrictions										
	Supplemental Combining Information										
	Family Services	Parish and Community Services	Our Place	Residence for Infirmed Priests	Immi-gration	Care-givers	Liberty House	St. Jacinta Healthcare Staffing	Other Programs	Total Programs/ Home Office	Food Bank
Salaries and wages	$ 539	$ 763	$ 268	$ 71	$ 625	$ 173	$ 352	$ 1,561	$ 244	$ 4,596	$ 1,375
Employee benefits	92	147	66	15	124	46	65	55	29	639	256
Payroll taxes	38	53	18	1	45	12	–	123	17	307	98
Professional fees	1	–	–	1	–	–	6	1	6	15	24
Fundraising costs	–	–	–	–	–	1	7	–	–	8	–
Purchased services - healthcare	–	–	–	4	–	–	–	–	–	4	–
Purchased services – COVID-19	–	–	–	–	–	–	–	–	–	–	–
Financial assistance and scholarships	–	–	–	–	–	–	–	–	–	–	–
Other purchased services	31	9	26	–	7	2	10	–	48	133	240
Advertising and promotion	1	–	–	–	–	17	25	–	–	43	47
Recruiting advertising	1	1	–	–	–	–	–	3	–	5	1
Office supplies	2	3	1	1	3	2	3	–	1	16	8
Healthcare supplies	–	–	–	–	–	–	–	–	–	–	–
Other supplies	2	4	4	8	2	2	32	–	8	62	86
Postage and shipping	1	3	–	–	1	1	4	–	1	11	327
Program materials	–	1	15	–	–	1	–	–	4	21	40
Printing	7	1	–	–	1	1	13	–	–	23	365
Telephone	9	11	4	1	7	2	4	–	3	41	17
Dues and subscriptions	1	–	–	1	17	1	–	–	2	22	9
Information technology	21	30	4	2	21	7	19	12	4	120	84
Rent and occupancy costs	33	63	6	31	22	30	29	–	107	321	534
Equipment maintenance, repair and rentals	2	3	2	1	2	2	36	–	1	49	140
Travel	2	1	1	–	–	1	2	13	1	21	53
Hospitality	–	–	–	–	–	–	2	–	–	2	1
Conferences and meetings	2	–	–	–	–	–	–	4	–	6	6
Education and activities	–	–	–	–	–	–	–	–	–	–	–
Interest	–	–	–	43	–	–	–	–	–	43	–
Depreciation	–	–	4	48	–	11	90	–	347	500	96
Insurance	6	10	4	7	5	8	12	3	32	87	49
Miscellaneous	–	–	3	–	–	1	1	–	5	10	59
Grants and awards	–	173	–	–	–	–	2	–	25	200	264
Food purchases and vending	–	–	–	29	–	19	–	–	–	48	4,567
Food donations	–	–	–	–	–	–	–	–	–	–	17,030
Vista cost share	–	–	–	–	–	–	–	–	35	35	–
Parish allocations	–	–	–	–	–	–	–	–	–	–	–
Nursing facility assessment tax	–	–	–	–	–	–	–	–	–	–	–
Bad debts (recoveries)	–	–	–	–	–	–	–	–	–	–	–
Administration costs	93	176	41	24	96	32	34	–	43	539	223
RCB sponsorship	–	–	–	–	–	–	–	–	–	–	–
Bank service charges	3	–	1	–	2	–	3	–	–	9	153
	$ 887	$ 1,452	$ 468	$ 288	$ 980	$ 372	$ 751	$ 1,775	$ 963	$ 7,936	$ 26,152

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	Without Donor Restrictions										
	Supplemental Combining Information										
	St. Charles School	Six Rehabilitation and Nursing Centers	Senior Living Communities	Warde Assisted Living	Total Program Services	Total Fundraising	General and Administration	Eliminations	Total Without Donor Restrictions	With Donor Restrictions	Total
Salaries and wages	$ 1,070	$ 16,336	$ 188	$ 1,066	$24,631	$ 1,092	$ 2,310	$ –	$ 28,033	$ –	$ 28,033
Employee benefits	243	3,749	75	139	5,101	211	387	–	5,699	–	5,699
Payroll taxes	73	1,155	14	72	1,719	76	155	–	1,950	–	1,950
Professional fees	13	88	5	9	154	–	139	–	293	–	293
Fundraising costs	–	–	–	–	8	72	–	–	80	–	80
Purchased services - healthcare	57	10,343	4	16	10,424	–	–	(1,580)	8,844	–	8,844
Purchased services – COVID-19	–	941	–	1	942	–	–	–	942	–	942
Financial assistance and scholarships	2	–	–	–	2	–	–	–	2	–	2
Other purchased services	–	73	7	1	454	–	24	–	478	–	478
Advertising and promotion	–	8	3	4	105	14	2	–	121	–	121
Recruiting advertising	–	107	–	8	121	–	31	–	152	–	152
Office supplies	6	58	2	4	94	5	10	–	109	–	109
Healthcare supplies	–	1,194	–	5	1,199	–	–	–	1,199	–	1,199
Other supplies	29	471	12	46	706	–	16	–	722	–	722
Postage and shipping	1	13	–	–	352	48	12	–	412	–	412
Program materials	8	–	–	–	69	–	–	–	69	–	69
Printing	–	4	1	1	394	110	13	–	517	–	517
Telephone	4	108	3	5	178	6	25	–	209	–	209
Dues and subscriptions	–	90	2	6	129	3	20	–	152	–	152
Information technology	16	215	10	6	451	28	166	–	645	–	645
Rent and occupancy costs	47	1,273	323	205	2,703	–	193	(375)	2,521	–	2,521
Equipment maintenance, repair and rentals	5	128	3	6	331	6	12	–	349	–	349
Travel	2	4	–	–	80	1	20	–	101	–	101
Hospitality	–	–	–	–	3	3	3	–	9	–	9
Conferences and meetings	10	39	–	1	62	13	30	–	105	–	105
Education and activities	4	–	–	–	4	–	–	–	4	–	4
Interest	–	147	328	24	542	–	17	–	559	–	559
Depreciation	105	1,234	400	58	2,393	–	203	–	2,596	–	2,596
Insurance	20	864	41	37	1,098	–	34	–	1,132	–	1,132
Miscellaneous	2	161	3	3	238	–	48	–	286	–	286
Grants and awards	–	–	–	–	464	143	130	–	737	–	737
Food purchases and vending	9	945	2	108	5,679	–	–	–	5,679	–	5,679
Food donations	–	–	–	–	17,030	–	–	–	17,030	–	17,030
Vista cost share	–	–	–	–	35	–	–	–	35	–	35
Parish allocations	–	–	–	–	–	14	–	–	14	–	14
Nursing facility assessment tax	–	2,317	–	–	2,317	–	–	–	2,317	–	2,317
Bad debts (recoveries)	19	(226)	–	4	(203)	–	–	–	(203)	–	(203)
Administration costs	–	–	–	–	762	72	(834)	–	–	–	–
RCB sponsorship	–	–	–	–	–	–	15	–	15	–	15
Bank service charges	–	8	1	–	171	30	1	–	202	–	202
	$ 1,745	$ 41,847	$ 1,427	$ 1,835	$80,942	$ 1,947	$ 3,182	$ (1,955)	$ 84,116	$ –	$ 84,116

See accompanying notes.

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NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS

Years Ended March 31, 2022 and 2021
(In thousands)

	2022	2021
Operating activities:		
Change in net assets	$ 7,331	$ 31,147
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Restricted donations	(1,480)	(4,727)
Contribution of assets from acquisition	(957)	(331)
Depreciation	2,724	2,596
Amortization of bond issuance costs	2	17
Loss (gain) on investments, net	670	(13,986)
Net investment income reinvested	(1,985)	(1,177)
Forgiveness of Paycheck Protection Program Loans	(6,142)	–
Food donations received	(19,556)	(17,522)
Food donations distributed	18,690	17,030
Changes in operating assets and liabilities:		
Accounts receivable	607	773
Inventory	1,998	(501)
Prepaid expenses	13	13
Pledges and grants receivable	1,637	(1,365)
Due to/from affiliates	45	5
Other assets	137	(292)
Accounts payable and accrued expenses	(1,125)	(572)
Deferred revenue	1,598	75
Net cash provided by operating activities	4,207	11,183
Investing activities:		
Purchases of fixed assets	(1,702)	(3,849)
(Purchases) sales of investments, net	(6,051)	179
Cash change related to acquisitions	(37)	256
Net cash used by investing activities	(7,790)	(3,414)
Financing activities:		
Proceeds from issuance of long-term debt	–	207
Proceeds from Paycheck Protection Program Loans	6,142	–
Principal payments on long-term debt	(924)	(900)
Bond issuance costs, net	153	–
Restricted donations	1,480	4,727
Net cash provided by financing activities	6,851	4,034
Increase in cash, cash equivalents and restricted cash	3,268	11,803
Cash, cash equivalents and restricted cash, beginning of year	28,322	16,519
Cash, cash equivalents and restricted cash, end of year	$ 31,590	$ 28,322

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NEW HAMPSHIRE CATHOLIC CHARITIES

COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended March 31, 2022 and 2021
(In thousands)

	2022	2021
Supplemental disclosure of cash flow information:		
Interest paid	$ 421	$ 542
Certain assets and liabilities were acquired and recorded at their estimated fair values as a result of the acquisitions described in note 1.		
Reconciliation of the combined statements of cash flows to the combined statements of financial position:		
Cash and cash equivalents	$ 31,427	$ 28,159
Restricted cash	163	163
	$ 31,590	$ 28,322

See accompanying notes.

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1. Description of Organization and Summary of Significant Accounting Policies

Organization

New Hampshire Catholic Charities d/b/a Catholic Charities New Hampshire (the Organization) is a nonprofit organization which provides health and social service programs to individuals throughout the State of New Hampshire. As of March 31, 2022, the Organization owns and operates the following wholly-owned agencies: six licensed rehabilitation and nursing centers, one assisted living facility, four senior living communities, a food bank and a children's school, all of which are located in New Hampshire.

The combined financial statements include the accounts of the social service activities of the Organization and its wholly-owned agencies and funds: Mount Carmel, St. Vincent de Paul, St. Ann, St. Francis, St. Teresa, and Warde Rehabilitation and Nursing Centers (collectively the Rehabilitation and Nursing Centers); Warde Assisted Living; Bishop Bradley, Bishop Primeau and Bishop Gendron Senior Living Communities and Searles Place at Warde (collectively the Senior Living Communities); St. Charles School; the New Hampshire Food Bank (the Food Bank); and the associated donor-restricted funds. Warde Rehabilitation and Nursing Center, Warde Assisted Living and Searles Place at Warde are collectively referred to herein as Warde Health Center. All significant interagency balances and transactions have been eliminated in the accompanying combined financial statements.

On October 3, 2020, the Organization entered into a program and acquisition agreement to acquire the programs and assets of Guardian Angel Thrift Shop, a nonprofit organization in New Hampshire that offers a wide range of clothing, collectibles, furniture and other household items, with proceeds supporting emergency assistance needs for individuals and families throughout the greater Berlin, New Hampshire area. There was no consideration paid for the acquisition, and the Organization received net assets with a fair value of approximately $331.

On May 31, 2021, the Organization entered into a program and acquisition agreement to acquire the programs and assets of New Generation, Inc., a nonprofit organization in New Hampshire that operates a shelter home for pregnant women and parenting homeless women and their infants in Greenland, New Hampshire. There was no consideration paid for the acquisition, and the Organization received net assets with an estimated fair value of approximately $957.

The Food Bank's assets, liabilities, net assets, revenues and expenses are separately stated in the combining information. Any revenue received from and expenses resulting from the capital campaign initiated by the Organization on behalf of the Food Bank were considered fundraising revenue or expense. The capital campaign funds were used to defray costs associated with the purchase and renovation of a warehouse used by the Food Bank, land improvements to the property, and fixed equipment (see note 11). These assets are considered to be owned by the Home Office. The related expenses and depreciation expense for these assets are included in the Home Office accounts. Included in the Food Bank accounts is rent expense of $345 for both 2022 and 2021 for the use of the facility, which has been eliminated in the combined totals.

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1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Basis of Presentation

The accompanying combined financial statements have been prepared using the accrual basis of accounting. In accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), the Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Trustees.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization, or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Cash and Cash Equivalents

The Organization considers certificates of deposit and other highly liquid debt instruments with a maturity of three months or less from the date of purchase to be cash equivalents.

The Organization considers money market accounts and other highly liquid debt securities managed by its investment advisors as investments and not as cash equivalents, since it is the Organization's intention to invest these funds for long-term purposes.

The Organization customarily maintains amounts on deposit in various bank and brokerage accounts which, at times, may exceed the limit of federal deposit insurance coverage. The Organization has not experienced any losses on such accounts.

Accounts Receivable

Patient accounts receivable for which the unconditional right to payment exists are receivables if the right to consideration is unconditional and only the passage of time is required before payment of that consideration is due. Accounts receivable at March 31, 2022 and 2021 reflect the fact that any estimated uncollectible amounts are generally considered implicit price concessions that are a direct reduction to accounts receivable rather than allowance for doubtful accounts. Certain uncollectible amounts that are not deemed to be price concessions may continue to be reported as bad debts in the accompanying combined statements of activities. At March 31, 2022 and 2021, estimated implicit price concessions of $459 and $337, respectively, have been recorded as reductions to accounts receivable balances to enable the Organization to record revenues and accounts receivable at the estimated amounts expected to be collected.

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1. Description of Organization and Summary of Significant Accounting Policies (Continued)

A substantial portion (approximately 87% in 2022 and 85% in 2021) of accounts receivable arose from the operations of the Rehabilitation and Nursing Centers, and are primarily due from the Federal Government and the State of New Hampshire. The Organization does not generally require collateral for the extension of credit.

Pledges and Grants Receivable

Pledges receivable are recognized as revenue when the unconditional promise to give is made. Pledges are recorded at the net present value of estimated future cash flows. The Organization estimates the allowance for uncollectible pledges based on specific review, current economic conditions and historical loss factors, if applicable. See note 11.

Conditional grants are recognized as revenue when the applicable terms and conditions required to retain the grants are met. Grants earned but not yet received are recorded as grants receivable in the accompanying combined statements of financial position.

Inventory

Inventory consists primarily of food and products which are purchased for resale by the Organization and product which is donated. Inventory values for purchased products are stated at the lower of cost or net realizable value. Donated inventory items are valued at the estimated average wholesale value of one pound of donated product as outlined in the "Product Valuation Survey Methodology," prepared by Feeding America, of which the Food Bank is a member. The Organization may provide for an allowance for obsolescence based on specific review and historical loss factors. Management determined that no allowance for inventory obsolescence was required at March 31, 2022 and 2021.

Fixed Assets

It is the Organization's policy to capitalize fixed assets over five hundred dollars. Lesser amounts are charged to operations. Fixed assets are capitalized at cost if purchased or at their estimated fair value if the assets are donated.

The Organization provides for depreciation of its fixed assets on the straight-line method by charges to expense in amounts estimated to recover the initial carrying value of the assets over their estimated useful lives. Depreciation expense was $2,724 in 2022 and $2,596 in 2021.

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1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Investments

Investments are carried at fair value in the accompanying combined statements of financial position. See note 12 for fair value measurement disclosures for investments. The Organization classifies its investments as trading securities. Investment income (loss) (including realized and unrealized gains and losses on investments, interest and dividends) is included as a component of the change in net assets without donor restrictions unless the income is restricted by donor or law.

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such changes could materially affect the amounts reported in the accompanying combined financial statements.

Bond Issuance Costs

Bond issuance costs incurred to obtain financing for capital projects are amortized to interest expense using the straight-line method, which approximates the effective interest method, over the life of the bonds.

Functional Allocation of Expenses

The Home Office allocates employee salaries to various salary expense classifications. This allocation is based on management estimates of the percentage of time each individual devotes to each type of service. The Home Office also allocates administrative expenses to the various programs based on estimates made by management of the Organization.

Patient and Resident Services Revenue

Patient and resident services revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient and resident care. These amounts are due from patients, third-party payors and others. Revenue is recognized as the performance obligations are satisfied. The Organization determined that the services provided under the contracts with patients and residents are considered one performance obligation. Revenue is recognized when the performance obligation is satisfied by transferring control of the service provided to the resident or patient, which is generally when services are provided over the duration of care. The Organization also provides certain ancillary services which are treated as a separate performance obligation satisfied at a point in time, if and when those services are rendered.

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1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Patient and resident services revenue includes income earned from the care of private paying residents and residents covered under the Federal Medicare Program or the State of New Hampshire Medicaid Program as reimbursement of costs incurred in the care of residents in the Rehabilitation and Nursing Centers. The Federal Government and the State of New Hampshire set the rate of reimbursement for the care of residents eligible under the Medicare and Medicaid Programs, respectively. These rates may be less than the actual costs incurred by the facilities to care for the residents. Approximately 72% and 73% of patient and resident services revenue was derived from the Medicaid and Medicare programs for the years ended March 31, 2022 and 2021, respectively. Total patient and resident services revenue of the Rehabilitation and Nursing Centers was $40,725 in 2022 and $41,539 in 2021.

For the skilled nursing facility (SNF) services provided, the Organization is paid a predetermined fixed daily rate for private pay residents. The Organization is also paid fixed daily rates from Medicare and Medicaid. Rate adjustments from Medicare or Medicaid are recorded when known (without regard to when the assessment is paid or withheld), and subsequent adjustments to these amounts are recorded in revenues when known. Billings under certain of these programs are subject to audit and possible retroactive adjustment, and related revenue is recorded at the amount the Organization ultimately expects to receive, which is inclusive of the estimated retroactive adjustments or refunds, if any, under reimbursement programs. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods or as final settlements are determined. Such adjustments were not significant for 2022 and 2021.

The State of New Hampshire imposes a 5.5% assessment on the patient and resident services revenue of nursing facilities as a means to potentially increase Medicaid reimbursement rates through quality incentive revenue payments. The accompanying combined statements of activities include the following amounts related to this legislation:

	2022	2021
Quality incentive revenue (included in patient and resident services revenue)	$ 5,373	$ 4,970
Nursing facility assessment tax (included in rehabilitation and nursing centers expenses)	(2,229)	(2,317)
Net effect on combined statements of activities	$ 3,144	$ 2,653

At March 31, 2022 and 2021, the Rehabilitation and Nursing Centers were due $1,329 and $1,117, respectively, in quality incentive revenue and owed $529 and $540, respectively, for nursing facility assessment tax. These amounts are included in accounts receivable and accounts payable, respectively, in the accompanying combined statements of financial position.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates may change by a material amount in the near term.

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1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Income Taxes

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been recorded in the accompanying combined financial statements. Management evaluated the Organization's tax positions and concluded the Organization has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment to the accompanying combined financial statements.

Donated Goods and Services

Donated goods and services are reported as support at estimated fair value at the date of the gift. During the years ended March 31, 2022 and 2021, the Food Bank received approximately $19,556 and $17,522, respectively, of donated product. The approximate average wholesale value of one pound of donated product at the national level, which was determined to be $1.79 in 2022 and $1.74 in 2021, was based on a study performed by Feeding America, of which the Food Bank is a member.

Food donations are reported as a program expense when the food is distributed to local distribution centers and needy individuals. During the years ended March 31, 2022 and 2021, the Food Bank distributed approximately $18,690 and $17,030, respectively, of donated product.

Exclusive of the donated food, other in-kind donations and services for which fair value can be validated and requiring special expertise have been reflected in the accompanying combined financial statements at their estimated fair value. For the years ended March 31, 2022 and 2021, the Organization received approximately $369 and $96 in other donated goods and services, respectively.

In addition, a number of individuals and organizations have volunteered their services to the Organization. For those services that do not require special expertise, the estimated value of such donated services has not been recorded in the accompanying combined financial statements.

Restricted Support

The Organization reports gifts of cash, fixed assets and other assets as donor-restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with restrictions are reclassified to net assets without donor restrictions in the combined statements of activities as net assets released from restrictions. In the absence of donor-imposed stipulations regarding how long donated fixed assets must be used, the Organization has adopted a policy of reporting the expiration of donor restrictions when the donated or acquired long-lived assets are placed in service. The Organization has adopted a policy of treating donor-restricted donations, whose restrictions are met within the same year, as donations within net assets without donor restrictions in the accompanying combined statements of activities.

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1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Net assets with donor restrictions were available for the following purposes at March 31:

	2022	2021
Subject to expenditure for specified purposes:		
Educational scholarships	$ 339	$ 327
Benefit of children	962	971
Benefit of elderly	2,864	2,762
Food bank	3,246	5,034
Other	3,267	3,201
	$10,678	$12,295
Restricted endowment:		
Benefit of elderly	$ 587	$ 605
Benefit of children	756	777
Charitable programs	1,117	1,157
Other	41	40
	$ 2,501	$ 2,579

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

	2022	2021
Satisfaction of donor restrictions	$ 3,231	$ 1,103
Release of appropriated endowment funds	172	100
	$ 3,403	$ 1,203

Use of Estimates

The preparation of combined financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Annual Campaign

The Organization solicits donations from the general public during its annual campaign. Pledges from the annual campaign that remain uncollected as of the end of the year are recorded in the accompanying combined financial statements at their estimated net collectible amounts.

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1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Board Designated Net Assets

The Organization's Board of Trustees has designated certain assets be held and used for future long-term capital expenditures of the Rehabilitation and Nursing Centers and the Senior Living Communities. These assets totaled $17,281 and $16,663 at March 31, 2022 and 2021, respectively, and are included in investments in the accompanying combined statements of financial position.

Advertising Costs

It is the Organization's policy to expense advertising and promotion costs as incurred. Advertising and promotion costs were $133 and $121 in 2022 and 2021, respectively.

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*, which requires that lease arrangements longer than twelve months result in an entity recognizing an asset and liability. The pronouncement is effective for the Organization beginning April 1, 2022. The guidance may be adopted retrospectively. Management expects the adoption of this ASU to result in the recognition of a liability and offsetting right-of-use asset totaling approximately $3.5 million.

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets.* ASU 2020-07 enhances the presentation of disclosure requirements for contributed nonfinancial assets. ASU 2020-07 requires entities to present contributed nonfinancial assets as a separate line item in the combined statement of activities and disclose the amount of contributed nonfinancial assets recognized within the combined statement of activities by category that depicts the type of contributed nonfinancial assets, as well as a description of any donor-imposed restrictions associated with the contributed nonfinancial assets and the valuation techniques used to arrive at a fair value measure at initial recognition. ASU 2020-07 is effective for the Organization beginning April 1, 2022. The adoption of ASU 2020-07 is not expected to have a significant impact on its combined financial statements.

Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) a pandemic. The COVID-19 pandemic has significantly affected employees, patients, systems, communities and business operations, as well as the U.S. economy and financial markets. Patient volumes and the related revenues for most services were impacted for a period of time during the 2021 fiscal year as various policies were implemented by federal, state and local governments in response to the COVID-19 pandemic that caused many people to remain at home and forced the closure of or limitations on certain businesses. While patient volumes and revenues have since experienced gradual improvement that has continued through the end of the 2022 fiscal year, uncertainty still exists as the future is unpredictable. The Organization's pandemic response plan has multiple facets and continues to evolve as the pandemic unfolds.

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1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Since the declaration of the pandemic, the Organization has received the following sources of funding:

- The Rehabilitation and Nursing Centers received approximately $1.6 million and $3.4 million in 2022 and 2021, respectively, from the United States Department of Health and Human Services (DHHS) under the *Coronavirus Aid, Relief and Economic Security Act* (CARES Act) Provider Relief Fund.
- The Rehabilitation and Nursing Centers were awarded approximately $0.4 million and $1.5 million in 2022 and 2021, respectively, from the Governor's Office of Emergency Relief and Recovery (GOFERR) under the COVID-19 Impact Long-Term Care Program (2022) and Healthcare System Relief Fund (2021), as provided for under the CARES Act.
- The Rehabilitation and Nursing Centers were reimbursed approximately $0.8 million in 2021 from the New Hampshire DHHS Long-Term Care Facility COVID-19 Testing Program under the CARES Act.
- The Rehabilitation and Nursing Centers and the Home office obtained approximately $6.1 million in 2022 in Paycheck Protection Program (PPP) Loans established by the CARES Act (forgiven during 2022 as discussed in note 10).
- The Home Office was awarded approximately $0.6 million in 2021 from GOFERR under the Nonprofit Relief Fund, as provided for under the CARES Act.
- St. Charles School was awarded approximately $33 (thousand) in 2021 from GOFERR under the Special Ed Provider Relief Fund, as provided for under the CARES Act.
- Liberty House was awarded approximately $1.1 million in 2021 in funding from GOFERR. This was a subrecipient award allocated to Liberty House by another agency under the CARES Act. The grant funds were specifically for the support of service members, veterans and/or their families in New Hampshire, principally by providing certain programs and services to address the increased adverse effects of homelessness and/or mental health issues that past or current military service members and their families experienced due to the COVID-19 pandemic.

Distributions from the Provider Relief Fund and GOFERR are not subject to repayment, provided the Organization is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for COVID-19 related expenses or lost revenue attributable to COVID-19. Such payments are accounted for as government grants. Based on an analysis of the compliance and reporting requirements of the Provider Relief Fund and GOFERR and the impact of the pandemic on operating results through March 31, 2022 and 2021, the Organization recognized approximately $482 (thousand) and $7.4 million related to these funds, which is recorded within revenue, gains and other support in the combined statements of activities for the years ended March 31, 2022 and 2021, respectively.

The Organization will continue to monitor compliance with the terms and conditions of the Provider Relief Fund, GOFERR grants, and other potential assistance programs and available grants, and the impact of the pandemic on revenues and expenses. If the Organization is unable to attest to or comply with current or future terms and conditions, the Organization's ability to retain some or all of the distributions received may be impacted.

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1. Description of Organization and Summary of Significant Accounting Policies (Continued)

Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the combined financial statements. Management has evaluated subsequent events through July 12, 2022, which is the date the combined financial statements were available to be issued.

Subsequent to year end, in June 2022, the Food Bank was notified that it had been awarded $880,000 in grant funding under the Local Food Purchase Assistance Cooperative Agreement Program (the Program). Under the Program, the NH Department of Agriculture, Markets and Food (NHDAMF) will collaborate with the Food Bank and its partners on the expansion of NH Feeding NH. NHDAMF will subaward procurement activities for this grant to the Food Bank, which will use its NH Feeding NH program to distribute funds to its network of more than 400 partner agencies. The Program's funding is expected to be expended over a two-year period.

2. Liquidity and Availability

At March 31, 2022, the Organization has $29,775 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditure. These financial assets consist of unrestricted cash of $25,639 and accounts receivable of $4,136. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Organization's goal is generally to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. As part of its liquidity plan, excess cash is invested in higher yield cash and cash equivalents, including time deposit accounts. In addition, as previously discussed, the Organization has board designated net assets without donor restrictions totaling $17,281 at March 31, 2022 that may be utilized to help fund both operational needs and/or capital projects, as necessary.

The Organization's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is restricted for specific purposes and is not available for general expenditures.

3. Annual Campaign

The annual campaign to raise funds by voluntary contributions from individuals and businesses throughout the State of New Hampshire begins in April of each year. For the years ended March 31, 2022 and 2021, recorded contributions of $3,973 and $3,793, respectively, included amounts collected by parishes of the Diocese of Manchester, New Hampshire (the Diocese) on behalf of the Organization. Starting in fiscal year 2023, the parish appeal portion of the annual campaign is changing, which could impact the amount of funds raised by the Organization going forward.

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4. Investments

The Organization and its wholly-owned agencies deposit money into the Catholic Charities Investment Fund (the Fund). The Fund pools all of the money received and invests in various securities in accordance with the Organization's investment policy. The investment income (loss) of the Fund is allocated to each agency based on their percentage share of the total Fund. Beginning in fiscal year 2022, the Food Bank also maintains its own investment fund.

The investments reported in the accompanying combined statements of financial position include the securities held in the Fund and by the Food Bank, in addition to other investments held by the Organization, including investments held in the donor-restricted funds.

Investments that individually exceed 10% of total investments include the State Street Russell 3000 Screened Index Non-Lending Common Trust Fund at March 31, 2022 and 2021.

5. Related Party Transactions

Through October 2020, the Organization's main office was located in facilities owned and shared by the Diocese, an organization related through common governance. The Organization reimbursed the Diocese for a portion of the operating costs of the facility, which amounted to approximately $74 in 2021. The Organization also pays premiums for property, liability and automobile insurance to the Diocese. The Diocese is self-insured up to a maximum amount per occurrence and has secured insurance to provide for losses over this amount. The premiums are expensed by the Organization over the term of coverage. Total property, liability and automobile insurance billed by the Diocese was $1,093 and $1,132 in 2022 and 2021, respectively.

The Organization's professional liability insurance provides coverage on a claims-made basis. As of March 31, 2022, there were no known malpractice claims outstanding which, in the opinion of management, will be settled for amounts in excess of insurance coverage nor are there any unasserted claims or incidents for which a loss accrual has not been made. The Organization intends to continue this coverage through the Diocese and anticipates that such coverage will remain available.

6. Retirement Plan

The Organization has a contributory defined contribution retirement plan. The Organization's eligible employees may participate in this plan by deferring a portion of their pay as plan contributions. The Organization also makes contributions to the plan equal to 3% of the eligible employees' gross wages. The total expense for the years ended March 31, 2022 and 2021 was $682 and $721, respectively.

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7. Commitments

The Organization rents office space throughout the State of New Hampshire under long-term and tenant at will agreements from various religious organizations and third parties. The total rent expense for the years ended March 31, 2022 and 2021 was $371 and $271, respectively, for these leases. In addition, the Organization leased land for $25 in both 2022 and 2021, under a lease which expires in 2083. The Organization also leased various vehicles under agreements that expire through 2029. Vehicle lease payments totaled $69 and $64 in 2022 and 2021, respectively. The following is a summary of noncancelable future minimum rent payments for the above leases for each of the next five years ending March 31 and thereafter:

2023	$ 328
2024	310
2025	277
2026	261
2027	261
Thereafter	3,233
	$4,670

8. Compensated Absences

It is the Organization's policy to accrue for compensated absences as time is earned based upon length of employment. Effective July 1, 2016, the maximum accrual for most employees at the Organization is capped at one year of accrued and unused compensated absences. An accrual for compensated absences, inclusive of vacation, earned but not taken of $1,172 in 2022 and $1,252 in 2021 has been included in the accompanying combined statements of financial position.

9. Other Assets Held for Restrictive Purposes

Other assets held for restricted purposes are to be held in perpetuity and consisted of the following at March 31:

	2022	2021
Cash – operating account	$394	$394
Certificate of deposit	2	2
	$396	$396

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10. Long-Term Debt

In August 2015, the New Hampshire Health and Education Facilities Authority (NHHEFA) issued $15.5 million of bonds which were purchased by a local bank in a private placement. The proceeds of the bond were then loaned to the Organization. The loan is collateralized by a security interest in all of the business assets of the Organization, as defined, which include accounts receivable, inventory, equipment, furniture and gross receipts. The loan is also collateralized by a mortgage lien on the land and buildings of Mt. Carmel, St. Ann and St. Teresa. The loan carried an initial fixed interest rate of 2.93% through August 1, 2030 and requires monthly installments for principal and interest based on a 25-year amortization period. The maturity date of the bond is August 1, 2045, however, the bond provided for a tender date on August 1, 2030. On May 1, 2021, the Organization reissued the 2015 NHHEFA Bonds at the amounts outstanding as of that date totaling $12,181. The interest rate was reset effective May 14, 2021 to 2.21%, with an interest reset date and tender date of May 14, 2026. At the tender date, the bank that purchased the bond may renegotiate the interest rate or other terms of the bond. The bank may waive the mandatory tender, at its discretion, if the Organization submits a request not earlier than two years prior to the mandatory tender date. The bond can be repaid at any time provided the Organization gives the bank 30 days' notice. The outstanding balance related to this bond issuance totaled $11,388 and $12,252 at March 31, 2022 and 2021, respectively.

In October 2018, NHHEFA issued revenue bonds not to exceed $3.1 million, which were purchased by a local bank in a private placement. The bonds were structured as draw-down bonds and the final draw was to be made no later than April 1, 2020. The bonds were issued to assist the Organization in the funding of certain construction projects at Warde Health Center, including the construction of twenty-one independent living units, and to pay certain costs of issuing the bonds. The bonds are collateralized by a security interest in substantially all of the business assets of the Organization, as defined, which include accounts receivable, inventory, equipment, furniture and gross receipts. The bonds are also collateralized by a mortgage lien on the land and buildings of St. Vincent de Paul. The bonds carried an initial fixed interest rate of 4.11% through October 1, 2028 and required monthly installments for principal and interest beginning April 1, 2020. The maturity date of the bonds is October 1, 2048, however, there was an initial mandatory tender date on October 1, 2028. On May 1, 2021, the Organization reissued the 2018 NHHEFA Bonds at the amounts outstanding as of that date totaling $3,302. The interest rate was reset effective May 14, 2021 to 2.20% through an initial mandatory tender date of May 14, 2026. At the tender date, the bank that purchased the bonds may renegotiate the interest rate or other terms of the bonds. The bank may waive the mandatory tender, at its discretion, if the Organization submits a request not earlier than two years prior to the mandatory tender date. The bonds can be repaid at any time provided that the Organization gives the bank 30 days' notice. The outstanding balance related to this issuance totaled $2,977 and $3,037 at March 31, 2022 and 2021, respectively.

The NHHEFA loan agreements contain, among other things, certain restrictions and covenants which must be met by the Organization as to the use of bond proceeds, fixed asset additions and dispositions, the incurring of additional debt, the maintenance of a 1.15 ratio of aggregate income available for debt service to annual debt service, as defined, and the maintenance of minimum days cash on hand of no less than sixty-five days, as defined. The Organization was in compliance with its loan covenants at March 31, 2022 and 2021.

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10. Long-Term Debt (Continued)

In January 2019, the Organization entered into a loan agreement with the Roman Catholic Bishop of Manchester (RCBM). As discussed above, the Organization had an ongoing construction project at Warde Health Center, which included providing new residences for retired Roman Catholic priests. RCBM has agreed to assist in funding this renovation by lending the Organization up to $1.5 million. The term of the loan is for 20 years, with the final payment due and payable on December 31, 2038. The interest rate is fixed at 3%. Every five years during the term of the loan, one-quarter of the loan principal balance will be forgiven by RCBM. If, at any future date, the Organization ceases to operate the residences for retired priests at Warde Health Center during the term of the loan, the then outstanding principal and interest balance will become immediately due and payable to RCBM. As of March 31, 2022 and 2021, RCBM has provided funding to the Organization totaling $1,500, which is reflected within long-term debt in the accompanying combined statements of financial position.

The future principal maturities of long-term debt, excluding the RCBM loan, which management of the Organization expects will be forgiven, for the next five years ended March 31 and thereafter are as follows:

2023	$ 692
2024	568
2025	585
2026	602
2027	619
Thereafter	11,299
	$14,365

Paycheck Protection Program (PPP) Loans

In April 2021, the Organization entered into various promissory notes for unsecured loans in an amount totaling approximately $6.1 million under the second draw provisions of the PPP established by the CARES Act and administered by the Small Business Administration (SBA). The PPP provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are potentially forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities during a specified period beginning on the date of receipt of the PPP loan and ending no later than September 30, 2021. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the measurement period. The unforgiven portion of the PPP loan bears interest at 1%.

In October 2021, the Organization received notification of forgiveness from the SBA. Upon such notification, the Organization recognized approximately $6.1 million as revenue related to the forgiveness in the accompanying 2022 combined statement of activities.

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11. Pledges and Grants Receivable

Pledges receivable at March 31, 2022 and 2021 include unconditional promises to give in subsequent years. Management has evaluated the outstanding pledges based on the history of the relationship with the donor and the status of the pledges and has deemed all pledges to be collectible. All pledges receivable are classified as current in the accompanying combined statements of financial position as of March 31, 2022 and 2021 and totaled $49 and $136, respectively.

The Food Bank was awarded a grant totaling $1,550 as of March 31, 2021. The grant was earned in fiscal year 2021 and classified as a grant receivable in the accompanying combined statements of financial position as of March 31, 2021. This grant was paid to the Food Bank during fiscal year 2022.

12. Fair Value Measurements

Fair value is the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of nonperformance risk including the Organization's own credit risk.

The fair value hierarchy for valuation inputs prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

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12. Fair Value Measurements (Continued)

For the fiscal years ended March 31, 2022 and 2021, the application of valuation techniques applied to similar assets has been consistent. The following presents the balances of assets measured at fair value on a recurring basis at March 31:

	Level 1	Level 2	Level 3	Total
2022				
Cash and cash equivalents	$ 138	$ –	$ –	$ 138
Common equity securities	26	–	–	26
Equity mutual funds	10,678	–	–	10,678
International equity mutual funds	12,558	–	–	12,558
Fixed income mutual funds	11,617	–	–	11,617
Exchange traded funds - other	2,391	–	–	2,391
Exchange traded funds - equity	8,702	–	–	8,702
Investments measured at fair value	$46,110	$ –	$ –	46,110
Investments measured at net asset value				17,472
Total investments				$63,582
2021				
Cash and cash equivalents	$ 114	$ 71	$ –	$ 185
Common equity securities	21	–	–	21
U.S. Government and agency obligations	–	203	–	203
Corporate bonds	359	–	–	359
Equity mutual funds	8,758	–	–	8,758
International equity mutual funds	9,278	–	–	9,278
Fixed income mutual funds	14,178	–	–	14,178
Exchange traded funds - other	1,970	–	–	1,970
Exchange traded funds - equity	5,184	–	–	5,184
Investments measured at fair value	$39,862	$274	$ –	40,136
Investments measured at net asset value				15,819
Total investments				$55,955

Investments measured at net asset value (NAV) include an equity mutual fund at March 31, 2022 and 2021. The NAV is used as a practical expedient to estimate fair value and is generally determined using audited financial statements of the fund and/or recently settled transactions. The equity mutual fund invests with the objective of approximating, before expenses, the Russell 3000 Index, over the long term and implements a screen of certain social and environmental criteria. The pooled international equity fund invests in a diversified portfolio of equity securities of non-tobacco companies located in any country other than the United States.

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12. Fair Value Measurements (Continued)

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of March 31:

	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
2022				
Equity market fund	$17,472	$–	Daily	N/A
2021				
Equity market fund	$15,819	$–	Daily	N/A

13. Donor-Designated Endowments

The Board of Trustees has determined that the majority of the Organization's net assets with donor restrictions restricted in perpetuity meets the definition of endowment funds under the *Uniform Prudent Management of Institutional Funds Act of 2006* (UPMIFA). The Organization's endowments consist of six individual funds established for a variety of purposes. The net assets associated with these endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

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

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13. **Donor-Designated Endowments (Continued)**

All of the Organization's endowment funds are donor-restricted. The Organization does not have any board-designated or endowments without donor restrictions at March 31, 2022 and 2021. The endowment net assets as of March 31, 2022 and 2021 are as follows:

	With Donor Restrictions
2022	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	$ 2,061
Accumulated investment gains	440
	$ 2,501
2021	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	$ 2,061
Accumulated investment gains	518
	$ 2,579

The changes in endowment net assets for the years ended March 31, 2022 and 2021 are as follows:

	With Donor Restrictions
Endowment net assets, March 31, 2020	$ 2,001
Investment gain, net	678
Amounts appropriated for expenditure	(100)
Endowment net assets, March 31, 2021	2,579
Investment gain, net	94
Amounts appropriated for expenditure	(172)
Endowment net assets, March 31, 2022	$ 2,501

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13. Donor-Designated Endowments (Continued)

Investment Return Objectives, Risk Parameters and Strategies: The Organization has adopted, with the approval of the Board of Trustees, investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, consisting mainly of mutual funds that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution not exceeding 7%, while growing the funds if possible. Therefore, the Organization expects its endowment assets, over time, to produce a rate of return sufficient to provide for the annual distribution. Investment risk is measured in terms of the total endowment funds. Investment assets, and allocation between asset classes and strategies, are managed so the fund is not exposed to unacceptable levels of risk.

Spending Policy: The Organization has a policy of appropriating for distribution each year an amount not to exceed 7% of its endowment fund's average fair value of the prior 12 quarters through the fiscal year end preceding the fiscal year in which the distribution is planned. In establishing this policy, the Organization considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, some of which must be maintained in perpetuity because of donor-restrictions, the possible effects of inflation, and the provisions of SPMIFA. The Organization has integrated SPMIFA to permit spending from underwater endowments in accordance with prudent measures required by law. No such spending occurred in 2022 and 2021.

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of permanent duration. Deficiencies of this nature are reported in net assets with donor restrictions. At March 31, 2022 and 2021, there were no deficiencies in individual donor-restricted endowment funds.

14. Major Suppliers

As a member of Feeding America, the national network of food banks, the Food Bank gains access to otherwise unattainable food donations and potential funding. The Food Bank is able to use the national resources of Feeding America to negotiate wholesale food prices and supply their agencies with high-value items at a substantial discount. Partner retailers who only donate to Feeding America members made food donations to the Food Bank totaling approximately $12,253 and $7,039 for the years ended March 31, 2022 and 2021, respectively. These donations represented approximately 62% and 40% of the total donated food received for the years ended March 31, 2022 and 2021, respectively.

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NEW HAMPSHIRE CATHOLIC CHARITIES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended March 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Direct Award or Pass-Through Award Identifying Number	Total Federal Expenditures
Corporation for National and Community Service:			
Direct program:			
AmeriCorps VISTA	94.013	19VSAHN001	$ 65,298
U.S. Department of Agriculture:			
Passed through the NH Department of Education:			
Summer Food Service Program for Children	10.559	N/A	56,626
U.S. Department of Justice:			
Passed through the NH Department of Justice:			
Crime Victim Assistance (VOCA)	16.575	02-20-20-201510-5021-072-500575	138,064
U.S. Department of Transportation:			
Passed through the NH Department of Transportation:			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	N/A	19,558
U.S. Department of Treasury:			
Passed through the Governor's Office Emergency Relief and Recovery (GOFERR):			
Coronavirus Relief Fund:			
COVID-19 Impact Long Term Care Program	21.019	COVID-19	420,000
COVID-19 Shelter Impact Program	21.019	COVID-19	7,926
Total U.S. Department of Treasury			427,926
U.S. Department of Health and Human Services:			
Direct program:			
COVID-19 Provider Relief Funds	93.498	Period 1 General	930,814*
COVID-19 Provider Relief Funds	93.498	Period 1 Targeted	1,275,000*
COVID-19 Provider Relief Funds	93.498	Period 2 Infection Control	689,622*
Total U.S. Department of Health and Human Services			2,895,436
Total expenditures of federal awards			$3,602,908

* Major program

See notes to this schedule.

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NEW HAMPSHIRE CATHOLIC CHARITIES

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended March 31, 2022

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization) for the year beginning April 1, 2021 and ending March 31, 2022, and is presented on the accrual basis of accounting. The Schedule includes all applicable federal awards to the Organization. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, results of operations, changes in net assets or cash flows of the Organization.

For purposes of the Schedule, federal awards include all grants, contracts and similar agreements entered into directly between the Organization and agencies and departments of the federal government and all subawards to the Organization by nonfederal organizations pursuant to federal grants, contracts and similar agreements.

2. Summary of Significant Accounting Policies

Expenditures for direct and indirect costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in Uniform Guidance, as applicable. Under these cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. The categorization of expenditures by program included in the Schedule is based upon the Assistance Listing Number (ALN). The Organization has elected to use the de minimis indirect cost rate of 10% as allowed under the Uniform Guidance. No grant monies expended and reported within the Schedule were passed-through to subrecipients.

3. Pass-Through Awards

The Organization receives certain federal awards in the form of pass-through awards. Such amounts received as pass-through awards are specifically identified on the Schedule.

4. Donated Personal Protective Equipment (PPE) (Unaudited)

During the year ended March 31, 2022, the Organization did not receive donated PPE.

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5. **United States Department of Health and Human Services Coronavirus Aid Relief and Economic Securities (CARES) Act**

The Schedule includes grant activity related to the United States Department of Health and Human Services CARES Act ALN 93.498, Provider Relief Funds (PRF). As required by the 2021 OMB Compliance Supplement, the Schedule includes all PRF received between April 10, 2020 and June 30, 2020 (Reporting Period 1), and expended by June 30, 2021, and all PRF received between July 1, 2020 and December 31, 2020 (Reporting Period 2), and expended by December 31, 2021. The PRF funds were used to cover direct expenditures and lost revenues. The following is a summary of the reported PRF included within the Schedule for the year ended March 31, 2022:

Entity	TIN	Amount	Reporting Period
New Hampshire Catholic Charities	02-0222163	$930,814	Period 1 – General
Rehabilitation and Nursing Centers:			
Mt. Carmel	02-0276834	355,000	Period 1 – Targeted
St. Ann	02-0244589	185,000	Period 1 – Targeted
St. Francis	02-0222187	177,500	Period 1 – Targeted
St. Teresa	02-0222158	177,500	Period 1 – Targeted
St. Vincent de Paul	02-6006981	250,000	Period 1 – Targeted
Warde	47-2733133	130,000	Period 1 – Targeted
Mt. Carmel	02-0276834	197,716	Period 2 – Infection Control
St. Ann	02-0244589	95,605	Period 2 – Infection Control
St. Francis	02-0222187	95,093	Period 2 – Infection Control
St. Teresa	02-0222158	88,636	Period 2 – Infection Control
St. Vincent de Paul	02-6006981	145,121	Period 2 – Infection Control
Warde	47-2733133	67,451	Period 2 – Infection Control

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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 Trustees
New Hampshire Catholic Charities

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 combined financial statements of New Hampshire Catholic Charities, d/b/a Catholic Charities New Hampshire (the Organization), which comprise the combined statement of financial position as of March 31, 2022, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements (collectively, the financial statements), and have issued our report thereon dated July 12, 2022.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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To the Board of Trustees
New Hampshire Catholic Charities

Report on 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 its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Baker Newman & Noyes LLC

Manchester, New Hampshire
July 12, 2022

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

To the Board of Trustees
New Hampshire Catholic Charities

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Hampshire Catholic Charities', d/b/a Catholic Charities New Hampshire (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended March 31, 2022. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

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To the Board of Trustees
New Hampshire Catholic Charities

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance 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 over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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To the Board of Trustees
New Hampshire Catholic Charities

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibility for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Baker Newman & Noyes LLC

Manchester, New Hampshire
October 3, 2022

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NEW HAMPSHIRE CATHOLIC CHARITIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended March 31, 2022

I. Summary of Auditors' Results

Financial Statements:

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	*Unmodified*			
Internal control over financial reporting:				
• Material weakness(es) identified?	____	yes	X	no
• Significant deficiency(ies) identified?	____	yes	X	none reported
Noncompliance material to financial statements noted?	____	yes	X	no

Federal Awards:

Internal control over major federal programs:				
• Material weakness(es) identified?	____	yes	X	no
• Significant deficiency(ies) identified?	____	yes	X	none reported
Type of auditors' report issued on compliance for major federal programs:	*Unmodified*			
• Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200 516(a)?	____	yes	X	no

Identification of Major Programs:

ALN	Name of Federal Program or Cluster
93.498	United States Department of Health and Human Services COVID-19 Provider Relief Funds

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?	____	yes	X	no

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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NEW HAMPSHIRE CATHOLIC CHARITIES

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended March 31, 2022

There were no reported findings from the prior period.

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New Hampshire
Catholic Charities

Most Reverend Peter A. Libasci (Chair)
Bishop of Manchester
[redacted]

Very Rev. Jason Jalbert (Vicar General)
Diocese of Manchester
[redacted]

Russ Ouellette (Vice Chair)
Sojourn Partners
[redacted]

Dr. Susan Huard (Deputy Vice Chair)
[redacted]

E.J. Powers (Secretary)
Montagne Communications
[redacted]

Patrick H. Ford, III (Treasurer)
Lodging Econometrics
[redacted]

Thomas E. Blonski (President and CEO)
Catholic Charities New Hampshire
[redacted]

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Kevin Barrett
[redacted]

Dean Christon
[redacted]

Adam Coughlin
[redacted]

Kate Baker Demers
[redacted]

Dr. Kevin Desrosiers
[redacted]

Deacon Rick Hilton
[redacted]

Tina Legere
[redacted]

Jeff McLean
[redacted]

Catharine Mirabile
CGI Business Solutions
[redacted]

Ken Senus
[redacted]

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Elsy Cipriani

EXPERIENCE

New Generation Inc., Greenland, NH - Executive Director / November 2020 - Present

- Provide oversight of all department heads and staff for the delivery of successful and impactful programs.
- Design and drive fundraising strategy and development efforts with a view to diversifying funding streams to support existing program operations and expand capacity to implement the strategic plan.
- Interface and collaborate with other community agencies in the seacoast and in the state.
- Attend Board Meetings and carry out other responsibilities assigned by the Board of Directors.

International Institute of New England, Manchester, NH -Managing Director / July 2019 - January 2021

- Responsible for the planning, development, and implementation of all programs, including grant and contract development, reporting, and policy setting for program activities.
- Assessed and evaluated program effectiveness and outcomes to ensure responsiveness to client needs. Work with program staff to implement program modifications to reflect contractual regulations, client needs, and the IINE mission and goals.
- Developed new programming in the areas of housing, education, health access, employment, skills training, community services, and citizenship that are financially sustainable.

Heading Home, Boston, MA — Senior Director of Program Operations August 2018 - July 2019

- Built and guided a diverse team of professionals towards aggressive goals while maintaining positive team culture, particularly during times of organizational growth and change.
- Responsible for the designing and implementation of tracking, monitoring and evaluation systems for all agency's programs.
- Ensured programs operate within the approved budgets and grant agreements.
- Oversaw the delivery of all client services, evaluated programs impact and recommended program/policy changes.
- Collaborated with community partners, the City of Boston and the State of MA to make positive improvements towards the Housing Emergency Assistance system in Massachusetts.

Heading Home, Boston, MA — Director of Family Services July 2016 - August 2018

- Provided regular supervision, support, and personalized

BOARD OF DIRECTORS

Vida AfroLatina Fund
2018 to 2022
Board of Advisors

CASA New Hampshire
July 2020 to June 2021 Board Member

EDUCATION

Master in Public Administration
Strayer University

BA, Economics
Pontificia Universidad Católica del Ecuador

LANGUAGES

English and Spanish

SKILLS

Wide experience in program management and development.

Successful record working together with and managing multicultural teams.

High commitment to work with and serve vulnerable populations.

AWARDS AND PUBLICATIONS

Hispanic Heritage Award 2018. Award provided by the Boston City Council for work with Latino

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professional development for all Family Services programs staff.
- Oversaw the delivery of family services, evaluated programs impact and recommended program/policy changes.
- Collaborated with the COO and Data Team to develop and/or streamline the tracking of outcome data for all programs.
- Represented Heading Home at community meetings, including those sponsored by Homes for Families, United Way, Cambridge Housing Authority and the Department of Housing and Community Development (DHCD).

Boston Public Health Commission, Boston, MA - Director of Planning Council / January 2015 - July 2016
- Managed Planning Council staff and all Council-related activities and act as intermediary between the Planning Council, community, and government.
- Developed funding streams and needs assessment reports, and participated heavily in the drafting of yearly grant applications.
- Worked to retain and increase participation of current members, and developed recruitment plans to attract new applicants. particularly from underrepresented minority communities.

Southern Jersey Family Medical Centers, Hammonton, NJ - Community Programs Manager / September 2013 - February 2015
- Designed, implemented and evaluated different community programs with the goal of improving health outcomes among migrant farm workers and other target populations.
- Oversaw the implementation of the Affordable Care Act across 7 community health centers and surrounding communities, through partnerships with local agencies, schools, and businesses. Responsible for all programs' fiscal management.
- Managed Mobile Medic logistics, and personnel to make sure we reached out to populations in need in our area of service. This service was targeted primarily to Haitian and Mexican farm workers.

La Casa de Don Pedro, Newark, NJ - Health Services Manager October 2009 - September 2013
- Responsible for the operations and continuous improvement of all community health programs.
- Designed and implemented community programs' curriculums based on the target population's needs.
- Developed partnerships with local agencies and schools to support the delivery of our programs.

California Rural Legal Assistance, Marysville, CA - Community Worker July 2006 - August 2009
- Identified target population's needs through direct outreach and networking. Developed and managed the office's marketing and outreach initiatives.
- Designed and delivered educational workshops on health, housing, labor, and consumer rights.

communities in Boston.

Paradigmas del Refugio Colombiano en Quito. Jesuit Refugee Service 2006.

Colombia más allá de la migración: El refugio humanitario. Jesuit Refugee Services 2004.

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Brandy Kickaby

Professional Summary

Administrative support professional experienced working in fast-paced environments demanding strong organizational, technical, and interpersonal skills. Highly trustworthy, ethical, and discreet; committed to superior customer service. Excellent written/verbal communication skills. Adept troubleshooter and problem-solver. Detail-oriented multitasker resourceful in completing projects.

Work Experience

New Generation, Greenland, NH — 11/2021-Present
Family Services Manager

- Oversee the integrity and implementation of all case management plans/programs
- Ensure that program data outcomes are entered into Apricot and HMIS timely and accurately
- Provide regular supervision, support, and training to all Resident Support Staff
- Work together with the Executive Director in talent acquisitions activities related to the recruitment, hiring, and training Resident Support Staff
- Assist the Executive Director with employee disciplinary meetings, termination, and investigations

New Generation, Greenland, NH — 05/2019-11/2021
RSS-Resident Support Staff/Care Coordinator

- Provide general support and encouragement to residents
- Support residents with social and interpersonal development
- Weekly case management with residents
- Oversee and encourage weekly goals

EASTCONN @ CT Works, Danielson, CT — 4/2012- 2014
Receptionist

- Greet customers entering building, determine nature and purpose of visit, and direct or escort them to specific destinations.
- Transmit information and documents to customers, using computer, mail, or facsimile machine.
- Hear and resolve complaints from customers or the public.

Foxwoods Casino, High Rollers Luxury Lanes & Lounge, Ledyard, CT — 2010-2011
Food/Cocktail Server

- Ensured customer satisfaction and acted to correct any problems.
- Served food and beverages to patrons and served specialty dishes at tables as required.
- Prepared checks that itemize and total meal costs and sales taxes. Collected payments from customers.

Olive Garden Italian Restaurant, Augusta, ME — 2005-2010
Hostess and *Food/Cocktail Server*

- Ensured customer satisfaction and acted to correct any problems.
- Served food and beverages to patrons and served specialty dishes at tables as required.
- Prepared checks that itemize and total meal costs and sales taxes. Collected payments from customers.

LIVED EXPERIENCE
New Generation Resident – 2018-2019

Education

CRSW, State of NH
License #0344 Expiration Date: 06/30/2025

Hope on Haven Hill, Rochester, NH
Board of Directors

Springfield College, Springfield, MA 2002-2003
Business Administration

Killingly High School, Killingly, CT
High School Diploma

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Spenser English

SUMMARY

Family Services Specialist devoted to helping women and children deal with challenging situations by coordinating effective case management. I have lived experience with homelessness and substance recovery.

CONTACT

PHONE:

SKILLS
Family Support
Case Management
Trauma Informed Care
Community Referrals
Multi- Tasking
Conflict and Complaint Resolution
Time Management
Accurate Money Handling
CPR and First Aid Certified

EDUCATION

Spaulding High School
August 2006 – June 2010
High School Diploma General Studies

WORK EXPERIENCE

Catholic Charities New Generation Shelter Family Services Specialist
July 2023– Current

- I provide Family Services to assist families in obtaining resources and assist with daily living
- Maintain client records, including case notes and documentation of services provided
- Maintain positive working relationships with fellow staff and management
- Transport families to work, school and various appointments

The Dynasty Restaurant Waitress and Manager
April 2022– July 2023

- Provided training and guidance to new staff members on food safety, customer service and restaurant policies
- Assisted in recruiting, Hiring, and Interviewing
- Resolved customer complaints in a timely manner with professionalism
- Preformed opening and closing duties including setting up dining areas, restocking, and cleaning

Nik & Charlies Pizzeria Delivery Driver
September 2022–February 2023

- Followed all applicable traffic laws while driving
- Delivered food orders to customers in a timely manner
- Ensured that the correct order was delivered to the customer
- Handled Cash Payments, as well as Credit, Debit and PayPal

LIVED EXPERIENCE

New Generation Resident 2022-2023

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Abigail Barber

PROFESSIONAL EXPERIENCE

September 2023 – Present

FAMILY SERVICE SPECILIST / New Generation / Greenland, NH

- Communicate with RSS regarding Residents Daily Activities
- Transport Residents to their destinations throughout the day.
- Update paperwork: Chore Chart/ Laundry Room Schedule/ Medication Chart/ Monthly Calendar
- Take intake phone calls and update waitlist daily.
- Schedule tours for potential new residents including move in dates/ preparing rooms
- Housing Manager Duties: Make sure the house is orderly and organized.

March 2023 – September 2023

SALES ASSOCIATE / New Generation Thrift Store / Greenland, NH

- Open/Close Store Location - Operating the store when the manager is not present.
- Greet every customer in a friendly and professional manner.
- Operate Cash Register and maintain a clean/orderly work space.
- Answering phones to set donation appointments, receive donations and pricing products.

December 2021 – May 2022

CASHIER ASSOCIATE / Five Below / Portsmouth, NH

- Greet every customer in a professional manner
- Complete all morning task - Keep registers and front of the store clean and orderly
- Operate Cash register - Including returns, exchanges and customers purchases
- Shipping - Stocking all items to their appropriate location within the store

February 2019 – November 2019

INBOUND CALL CENTER REPRESENTATIVE / Business and Professional Exchange / Beverly, MA

- Operate phones for doctor/business offices
- Answer all phone calls in a professional manner
- Read from the screen that is prompted and enter the data into the system

April 2018 – February 2019

ASSISTANT STORE MANAGER / Family Dollar / Northwood, NH

- Open/Close Store Location
- Greet every customer in a professional manner while assisting with any questions or complaints
- Hire/Train New Employees
- Maintain a clean and orderly work area.

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September 2015 – May 2016

MANAGER: KEY HOLDER / Splendid / Chestnut Hill, Boston MA

- Open and close both store locations
- Complete Daily Goal Sheet and discuss with Team
- Operate cash registers for customer sales
- Process fulfill its for customers
- Complete old charge sends forms/making sure other store locations where receiving requests
- Call and Email Customers for keeping them updated with promotions, deals, and events
- DOR: Visuals and Back Stock

October 2014 – December 2015

MANAGER: KEY HOLDER / Sugar Heaven/ Assembly Row & Boylston St, Boston MA

- Open/Close both store locations - Complete all morning and night paperwork.
- Operate cash registers for customers and employees purchases.
- Train new employees/bank runs and change exchanges/order product over phone and restock new product.
- Maintain a clean and orderly work area.

November 2013 – September 2014

MANAGER: KEY HOLDER / Lord & Taylor/ Boylston St, Boston MA

- Open and close department, while providing excellent customer service
- Sell product and services while also processing merchandise, returns, and exchanges
- Resolve customers complaints
- Maintain a clean and orderly work area

LIVED EXPERIENCE

New Generation Resident – 2021-2022

EDUCATION

High School Diploma – Pinkteron Academy – Class of 2012

Manchester Community College – Early Childhood Education – Completed 1 year

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KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: New Hampshire Catholic Charities

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Elsy Cipriani	New Generation Executive Director	30.00%	$26,311.12
Brandy Rickaby	New Generation Family Services Manager	50.00%	$28,140.92
Spenser English	New Generation Family Services Specialist	100.00%	$36,774.44
Abigail Barber	New Generation Family Services Specialist	80.00%	$29,678.69

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KEY PERSONNEL

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Spenser English	New Generation Family Services Specialist	100.00%	$36,774.44
Abigail Barber	New Generation Family Services Specialist	80.00%	$29,678.69

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-08)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name New Hampshire Coalition Against Domestic and Sexual Violence		1.4 Contractor Address PO Box 353 Concord, NH 03302-0353	
1.5 Contractor Phone Number 603-715-8794	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $1,446,900
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Lyn M. Schollett EC2EFE0230F3413... Date: 3/5/2024		1.12 Name and Title of Contractor Signatory Lyn M. Schollett — Executive Director	
1.13 State Agency Signature DocuSigned by: Katja S. Fox ED9D05B04C63442... Date: 3/5/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox — Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino 7A3F3464B41400... On: 3/5/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials LS (DS)
Date 3/5/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Contractor Initials LS (DS)

Date 3/5/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

Contractor Initials LS (DS)

Date 3/5/2024

14. INSURANCE.
14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $1,000,000 per occurrence and $2,000,000 aggregate or excess; and
14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.
14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.
19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.
19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

DS
LS
Contractor Initials
Date 3/5/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

Contractor Initials LS (DS)
Date 3/5/2024

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available Statewide.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards.

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics

to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor

must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the

Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement

Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

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 Contractor 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 Contractor 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 contractor 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 Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor ~~that~~ the

Contractor shall be held liable for any state or federal audit exceptions, and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services

Contractor Name: New Hampshire Coalition Against Domestic and Sexual Violence
Budget Request for: State Grant-In-Aid Emergency Shelter Program
Budget Period: 4/1/24 - 6/30/24
Indirect Cost Rate (if applicable) $0

Line Item	Funded by DHHS - Belknap County	Funded by DHHS - Carroll County	Funded by DHHS - Cheshire County	Funded by DHHS - Coos County	Funded by DHHS - Grafton County	Funded by DHHS - Hillsborough County	Funded by DHHS - Merrimack County	Funded by DHHS - Rockingham County	Funded by DHHS - Strafford County	Funded by DHHS - Sullivan County
1. Salary & Wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Fringe Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3. Consultants	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(a) Supplies - Educational	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(b) Supplies - Lab	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(c) Supplies - Pharmacy	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(d) Supplies - Medical	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(e) Supplies - Office	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6. Travel	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7. Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8. (a) Other - Marketing/Communications	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8. (b) Other - Education and Training	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8. (c) Other - Other (specify below)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Subrecipient Contracts	$25,480	$25,480	$18,200	$12,740	$49,140	$58,240	$36,400	$16,380	$18,200	$29,120
Total Direct Costs	$25,480	$25,480	$18,200	$12,740	$49,140	$58,240	$36,400	$16,380	$18,200	$29,120
Total Indirect Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotals	$25,480	$25,480	$18,200	$12,740	$49,140	$58,240	$36,400	$16,380	$18,200	$29,120
									TOTAL	$289,380

Contractor Initials: LS DS
Date: 3/5/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services

Contractor Name: New Hampshire Coalition Against Domestic and Sexual Violence
Budget Request for: State Grant-In-Aid Emergency Shelter Program
Budget Period: 7/1/24 - 6/30/25
Indirect Cost Rate (If applicable): $0

Line Item	Funded by DHHS - Belknap County	Funded by DHHS - Carroll County	Funded by DHHS - Cheshire County	Funded by DHHS - Coos County	Funded by DHHS - Grafton County	Funded by DHHS - Hillsborough County	Funded by DHHS - Merrimack County	Funded by DHHS - Rockingham County	Funded by DHHS - Strafford County	Program Cost - Funded by DHHS - Sullivan County
1. Salary & Wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2. Fringe Benefits	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3. Consultants	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(a) Supplies - Educational	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(b) Supplies - Lab	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(c) Supplies - Pharmacy	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(d) Supplies - Medical	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5.(e) Supplies - Office	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
6. Travel	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7. Software	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8. (a) Other - Marketing/Communications	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8. (b) Other - Education and Training	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8. (c) Other - Other (specify below)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (please specify)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9. Subrecipient Contracts	$101,920	$101,920	$72,800	$50,960	$196,560	$232,960	$145,600	$65,520	$72,800	$116,480
Total Direct Costs	$101,920	$101,920	$72,800	$50,960	$196,560	$232,960	$145,600	$65,520	$72,800	$116,480
Total Indirect Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotals	$101,920	$101,920	$72,800	$50,960	$196,560	$232,960	$145,600	$65,520	$72,800	$116,480
									TOTAL	$1,157,520

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Date: 3/5/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, " Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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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.

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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;

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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

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

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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 or other 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

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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.

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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,

DS LS
Contractor Initials

3/5/2024
Date

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, 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) g. and (3) n.l., and the defense and indemnification provisions 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	New Hampshire Coalition Against Domestic and Sexual Violen
The State	Name of the Contractor
DocuSigned by: Katja S. Fox ED0D05B04C83442...	DocuSigned by: Lyn M. Schollett EC25FED23DF3413...
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Lyn M. Schollett
Name of Authorized Representative	Name of Authorized Representative
Director	Executive Director
Title of Authorized Representative	Title of Authorized Representative
3/5/2024	3/5/2024
Date	Date

Contractor Initials DS LS

Date 3/5/2024

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State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 30, 1981. 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: **63838**

Certificate Number: **0006198590**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 6th day of April A.D. 2023.

David M. Scanlan

Secretary of State

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CERTIFICATE OF AUTHORITY

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

1. I am a duly elected Chairperson/Officer of the NH Coalition Against Domestic and Sexual Violence ___.
(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 November 29, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Lyn M. Schollett, Executive Director
(Name and Title of Contract Signatory)

is duly authorized on behalf of the NH Coalition Against Domestic and Sexual Violence to enter into contracts or
(Name of Corporation/ LLC)

agreements with the State 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: February 15, 2024

Tina Smith
Signature of Elected Officer
Name: Tina Smith
Title: Chairperson, Board of Directors

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ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/21/2023

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: Eleanor Spinazzola
E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	PHONE (A/C, No, Ext): (603) 293-2791 FAX (A/C, No): (603) 293-7188 E-MAIL ADDRESS: Eleanorspinazzola@esinsurance.net
INSURED	INSURER(S) AFFORDING COVERAGE / NAIC #
NH Coalition Against Domestic and Sexual Violence, DBA: NHCADSV PO Box 353 Concord NH 03302	INSURER A: Great American Insurance Group GAIG INSURER B: Liberty Mutual Agency Corporation INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** 2022 **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 [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			MAC 5464236 22	05/15/2023	05/15/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			MAC 5464236 22	05/15/2023	05/15/2024	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 100,000 $ $ $ $
A	[X] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [X] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			UMB8234007-15	05/15/2023	05/15/2024	EACH OCCURRENCE AGGREGATE	$ 1,000,000 $ 1,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		WC5-31S-604577-013	05/15/2023	05/15/2024	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 500,000 $ 500,000 $ 500,000

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

CERTIFICATE HOLDER

NH Dept. of Health & Human Services
29 Hazen Dr
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Fairley Kennelly

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NHCADSV Vision and Mission

Vision

All New Hampshire communities provide safety for every person.

Mission

The New Hampshire Coalition Against Domestic and Sexual Violence creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence and stalking.

Note: The language below will be used in grant applications and other documents to provide further clarification of what the Coalition does.
The statement above is the actual Mission Statement.

This mission is accomplished by the Coalition, which includes 13 independent community-based member programs, a Board of Directors and a central staff working together to:

- Influence public policy on the local, state and national levels;
- Ensure that quality services are provided to victims;
- Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking;
- Prevent violence and abuse before they occur.

Approved April 2011

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NEW HAMPSHIRE COALITION AGAINST DOMESTIC AND SEXUAL VIOLENCE

AUDITED FINANCIAL STATEMENTS

June 30, 2022 and 2021

SINGLE AUDIT REPORTS

June 30, 2022

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ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

Opinion

We have audited the accompanying financial statements of New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit 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.

In our opinion, the financial statements present fairly, in all material respects, the financial position of New Hampshire Coalition Against Domestic and Sexual Violence as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

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 New Hampshire Coalition Against Domestic and Sexual Violence's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

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In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence'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.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 2022, on our consideration of New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence'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 New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the New Hampshire Coalition Against Domestic and Sexual Violence's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 22, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Rowley & Associates, P.C.

Rowley & Associates, P.C.
Concord, New Hampshire
October 5, 2022

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New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Financial Position
June 30, 2022 and June 30, 2021
See Independent Auditors' Report

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	$ 360,445	$ 184,123
Restricted Cash and Cash Equivalents	104,331	133,856
Certificates of Deposit, Short-Term	-	226,062
Grants Receivable	2,261,113	2,088,047
Prepaid Expenses	25,009	23,904
Total Current Assets	2,750,898	2,655,992
PROPERTY AND EQUIPMENT		
Equipment	14,654	14,654
Leasehold Improvements	61,072	61,072
	75,726	75,726
Less Accumulated Depreciation	(33,551)	(24,170)
Total Property and Equipment, Net	42,175	51,556
OTHER ASSETS		
Long-term Investments	392,595	454,367
Certificates of Deposit, Long-Term	171,136	68,057
Security Deposit	6,213	6,213
Total Other Assets	569,944	528,637
Total Assets	$ 3,363,017	$ 3,236,185
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Grants and Accounts Payable	$ 1,730,517	$ 1,692,068
Accrued Expenses	91,641	72,402
Total Current Liabilities	1,822,158	1,764,470
NET ASSETS		
Without Donor Restrictions	1,436,528	1,337,859
With Donor Restrictions	104,331	133,856
Total Net Assets	1,540,859	1,471,715
Total Liabilities and Net Assets	$ 3,363,017	$ 3,236,185

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New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Activities and Changes in Net Assets
Year Ended June 30, 2022, With Comparative Totals for Year Ended June 30, 2021
See Independent Auditors' Report

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	2022	2021
CONTRIBUTIONS AND SUPPORT				
Grant Revenue	$ 10,360,042	$ 82,000	$ 10,442,042	$ 10,259,624
Contributions	165,473	-	165,473	147,285
Donated Services	4,692	-	4,692	1,496
Interest Income	3,722	-	3,722	6,910
Miscellaneous Income	12,678	-	12,678	21,640
Total Contributions and Support	10,546,607	82,000	10,628,607	10,436,955
Net Assets Released from Donor Imposed Restrictions	111,525	(111,525)	-	-
EXPENSES				
Program Services	10,321,468	-	10,321,468	10,037,272
Management and General	154,423	-	154,423	93,744
Fundraising	21,800	-	21,800	18,748
Total Expenses	10,497,691	-	10,497,691	10,149,764
INCREASE (DECREASE) IN OPERATING NET ASSETS	160,441	(29,525)	130,916	287,191
NONOPERATING GAINS (LOSSES)				
Investment Dividends	14,093	-	14,093	10,397
Unrealized and Realized Gain (Loss)	(73,579)	-	(73,579)	78,134
Investment Fees	(2,286)	-	(2,286)	(1,911)
Net Nonoperating Gains (Losses)	(61,772)	-	(61,772)	86,620
INCREASE (DECREASE) IN NET ASSETS	98,669	(29,525)	69,144	373,811
NET ASSETS AT BEGINNING OF YEAR	1,337,859	133,856	1,471,715	1,097,904
NET ASSETS AT END OF YEAR	$ 1,436,528	$ 104,331	$ 1,540,859	$ 1,471,715

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New Hampshire Coalition Against Domestic and Sexual Violence
Statement of Functional Expenses
Year Ended June 30, 2022
With Comparative Totals for Year Ended June 30, 2021
See Independent Auditors' Report

	Program Services	Management & General	Fundraising	Total 2022	Total 2021
Salaries	$ 1,149,926	$ 101,176	$ 13,592	$ 1,264,694	$ 1,187,973
Payroll taxes	89,346	7,861	1,053	98,260	95,076
Health and Dental Insurance	117,119	10,243	676	128,038	127,717
Other Employee Benefits	34,184	2,972	-	37,156	35,774
Professional Services	71,493	6,217	-	77,710	106,976
Contract/Grant Services	8,091,952	-	-	8,091,952	7,616,005
Survivor Grants	79,225	-	-	79,225	127,032
Rental Assistance	211,314	-	-	211,314	182,398
Memberships	6,010	523	-	6,533	5,995
Publications	1,771	154	-	1,925	1,778
Advertising/Public Awareness	1,616	140	-	1,756	3,144
Copying	2,688	234	-	2,922	3,637
Office Supplies	34,353	3,348	4,154	41,855	49,640
Postage	2,954	280	266	3,500	3,577
Printing	227	119	1,147	1,493	3,851
File storage management	1,082	94	-	1,176	1,078
Maintenance & Repair	32,951	2,865	-	35,816	43,512
Rent Expense	84,466	7,345	-	91,811	88,542
Parking	7,176	624	-	7,800	7,800
Insurance	11,408	992	-	12,400	9,596
Staff Development	8,072	714	135	8,921	13,717
Travel	9,318	810	-	10,128	1,502
Telephone	51,769	4,502	-	56,271	54,433
Technology	111,806	-	-	111,806	159,137
Miscellaneous Expense	12,996	1,198	777	14,971	4,310
AVAP Member Training/Education	827	-	-	827	604
Direct Training	32,369	-	-	32,369	46,029
Community Education	39,915	-	-	39,915	143,718
Depreciation Expense	8,631	751	-	9,382	8,282
Accounting Fees	14,504	1,261	-	15,765	16,931
Total Expenses	**$ 10,321,468**	**$ 154,423**	**$ 21,800**	**$ 10,497,691**	**$ 10,149,764**

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New Hampshire Coalition Against Domestic and Sexual Violence
Statements of Cash Flows
Years Ended June 30, 2022 and 2021
See Independent Auditors' Report

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in Net Assets	$ 69,144	$ 373,811
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities		
Depreciation	9,383	8,282
Net (Gain) Loss on Investments	61,772	(86,620)
SBA Payroll Protection Program Loan Forgiveness	-	(175,000)
(Increase) Decrease in Operating Assets:		
Grants Receivable	(173,066)	(119,787)
Prepaid Expenses	(1,105)	(925)
Increase (Decrease) in Operating Liabilities:		
Grants and Accounts Payable	38,447	171,127
Accrued Expenses	19,239	(6,820)
NET CASH PROVIDED BY OPERATING ACTIVITES	23,814	164,068
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Property and Equipment	-	(23,353)
Net (Purchase) Maturity of Certificates of Deposit	122,983	58,865
Proceeds on Sales of Investments	-	-
Purchases of Investments	-	(20,058)
NET CASH PROVIDED BY INVESTING ACTIVITIES	122,983	15,454
NET INCREASE IN CASH AND CASH EQUIVALENTS	146,797	179,522
CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	317,979	138,457
CASH AND CASH EQUIVALENTS, AT END OF YEAR	$ 464,776	$ 317,979
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Donated Services	$ 4,692	$ 1,496

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NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Coalition is a private, non-profit, tax-exempt organization committed to ending domestic and sexual violence. The Coalition serves as a coordinating organization for its 12-member agency crisis centers that in turn provide services to survivors of sexual assault, domestic violence, human trafficking, and stalking. Eleven of the Coalition's member agencies are autonomous, private, non-profit organizations with their own mission, structure, and board of directors; one is a university-based program. The Coalition receives 96% of its funding from federal and state agencies and less than 1% from private fundraising.

The Vision of the Coalition is:

All New Hampshire communities provide safety for every person.

The Mission of the Coalition is:

The New Hampshire Coalition Against Domestic & Sexual Violence creates safe and just communities through advocacy, prevention and empowerment of anyone affected by sexual violence, domestic violence and stalking.

This mission is accomplished by the Coalition, which includes 12 independent community-based member programs, a board of directors and a central staff working together to:

- Influence public policy on the local, state and national levels;
- Ensure that quality services are provided to victims;
- Promote the accountability of societal systems and communities for their responses to sexual violence, domestic violence and stalking;
- Prevent violence and abuse before they occur.

To elaborate on the above mission and vision statements, the Coalition supports member agency staff with specialized training, resources and technical assistance; convenes member agency staff to facilitate shared learning and peer support; and collects and disseminates best practices and current information. The Coalition supports the development of new services and serves as a statewide clearinghouse and coordinating organization related to victim services. It administers state and federal contracts that provide funding for its member programs.

Coalition staff provide education and training to court and law enforcement officials and attorneys, and collaborate with legal assistance organizations that provide lawyers for survivors and their families. Coalition staff work to promote cross-system collaboration with child protective services and child advocacy centers to assure safety for children exposed to or who have experienced domestic and sexual violence, and for their parents. Coalition staff participate on numerous statewide boards and commissions to advocate for effective responses to victims.

The Coalition's Public Affairs staff work closely with other advocacy groups, legislators and survivors to draft legislation, organize testimony, and advocate for policy changes throughout the legislative session. The Coalition either takes an active role in or tracks close to 150 bills each legislative session. These bills address a wide range of issues including domestic and sexual violence; stalking; family law; divorce and child custody/visitation/support; reproductive rights; law enforcement and courts; privacy and personal information; healthcare; and economic justice.

Coalition staff also provide resources and sources for responsible news media and reporting. Coalition staff create and distribute statewide communications materials to raise awareness about sexual assault, domestic violence, prevention and services available to victims.

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NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Nature of Activities (Continued)

The Coalition plays a key leadership role in efforts to prevent domestic and sexual violence throughout New Hampshire. Coalition staff collaborate with state and local entities to support policies and practices to advance effective prevention education. Coalition staff are proactive in educating the public about the causes and effects of domestic and sexual violence and stalking and as well as services available across the state. The Coalition has sponsored research on the prevalence of violence in New Hampshire.

The Coalition also manages several specific programs to assist its member crisis centers and the public. The following are three distinct programs that directly affect survivors of domestic violence, sexual violence and stalking:

AmeriCorps Victim Assistance Program (AVAP)

The AmeriCorps Victim Assistance Program (AVAP) founded in 1994 is a program of the Coalition that ensures that direct services are available to victims of domestic and sexual violence and stalking throughout New Hampshire. AVAP is part of AmeriCorps, a national service program that offers opportunities to Americans who are interested in making a substantial commitment to serve their country through national service.

Members of the AmeriCorps Victim Assistance Program are placed throughout New Hampshire at member agencies, police departments, prosecutor offices, the New Hampshire Department of Corrections, and child advocacy centers to offer support and information to victims of domestic and sexual violence and stalking. Currently, AVAP members are focusing their advocacy efforts on providing financial literacy and housing services to survivors of domestic violence, sexual assault, and stalking. AVAP members are trained in the AllState Foundation's Moving Ahead through Financial Management curriculum which they use in one-on-one sessions and in financial literacy workshops focused on an array of topics from basic budgeting to checking a credit report. AVAP members also provide information and facilitate referrals to local financial and housing services.

Sexual Assault Nurse Examiner (SANE) Program

A Sexual Assault Nurse Examiner (SANE) is a Registered Nurse who has been specially trained to provide comprehensive care to sexual assault survivors, who demonstrates competency in conducting medical/forensic examinations and who has the ability to be a witness in a sexual assault prosecution. Coalition staff are responsible for training and working with registered SANEs and medical professionals across the state to ensure that sexual assault victims receive consistent and professional care during forensic exams.

The Family Violence Prevention Specialist Program

Research shows a high correlation (40-60%) between the perpetration of domestic violence and the perpetration of child abuse and neglect in the same family. The Family Violence Prevention Specialist Program was built on the principle that abused and neglected children are best served when they can remain in a safe household with a non-violent parent.

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NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

The Family Violence Prevention Specialist program began in 1998 as a coordinated effort between the Coalition and the Division for Children, Youth, and Families (DCYF). Family Violence Prevention Specialists (FVPSs) are employed by local member agencies of the Coalition, and are co-located at local DCYF District Offices. The FVPSs are a source of assistance and training to child protective service workers while providing advocacy services to victims of domestic violence involved with DCYF. This program results in more effective assistance to victims through the development of interventions that recognize the adult victim's need for support and advocacy in order to improve safety outcomes for children.

Significant Accounting Policies

The financial statements of the Coalition have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Coalition, and the Coalition's conformity with such principles, are described below. These disclosures are an integral part of the Coalition's financial statements.

Basis of Presentation

The Coalition reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services raising contributions, and performing administrative functions.

Net assets with donor restrictions - These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished.

Basis of Accounting

The financial statements of the Coalition have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Grants Receivable and Promises to Give

Contributions are recognized when the donor makes a promise to give to the Coalition that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

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NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Contributed Services

During the Years Ended June 30, 2022 and 2021, the value of contributed services relating to professional services were $4,692 and $1,496, respectively. All contributed services were considered without donor restriction and were valued at fair-market-value.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Coalition; these amounts have not been recognized in the accompanying statement of activities because the criteria for recognition as contributed services has not been met.

Estimates

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

Compensated Absences

Employees of the Coalition are entitled to paid vacation depending on job classification, length of services, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of June 30, 2022 and 2021 in the amounts of $71,602 and $58,904, respectively.

Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

Property and Equipment

It is the Coalition's policy to capitalize property and equipment over $2,500 and all expenditures for repairs, maintenance, renewals and betterments that prolong the useful lives of assets. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restriction unless the donor has restricted the donated asset to a specific purpose. 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 contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Coalition reports expiration of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Coalition reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method. The ranges of useful lives are as follows:

Improvements	39 Years
Equipment	3-7 Years

Depreciation expense recorded by the Coalition for the Years Ended June 30, 2022 and 2021 was $9,383 and $8,282, respectively.

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NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Income taxes

The Coalition has been notified by the Internal Revenue Service that it is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. The Coalition is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Coalition are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Coalition follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition of tax positions taken or expected to be taken in a tax return.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Coalition considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. The following table provides a reconciliation of cash and cash equivalents reported within the statement of financial position to the sum of the corresponding amounts within the statement of cash flows as of June 30:

	2022	2021
Cash and Cash Equivalents	$360,445	$184,123
Restricted Cash and Cash Equivalents	104,331	133,856
Total	$464,776	$317,979

Certificates of Deposit

Certificates of deposit are reported on the accompanying statement of financial position. The certificates bear interest ranging from 1.00% to 2.27% as of June 30, 2022. Maturities range from two to three and a half years.

Segregation of Accounts

Under Title 1, New Hampshire, The State and Its Government, Chapter 15 Lobbyist Section 15:1-a, the Coalition is required to physically and financially separate state funds from any non-state funds that may be used for the purposes of lobbying or attempting to influence legislation, participate in political activity, or contribute funds to any entity engaged in these activities. The Coalition has established and maintains a separate bank account for this purpose. The account balances were $23,455 and $16,022 at June 30, 2022 and 2021, respectively.

Concentration of Credit Risk

The Coalition maintains cash balances in accounts at two local banks. These accounts are insured by the Federal Deposit Insurance Corporation up to $250,000. At various times throughout the year, the Coalition may have cash balances at the financial institution that exceeds the insured amount. Management does not believe this concentration of cash results in a high level of risk for the Coalition. At June 30, 2022 and 2021 the Coalition had uninsured cash balances of $134,613 and $92,848, respectively.

Advertising Costs

The Coalition follows the policy of charging the production costs of advertising to expense as incurred. Advertising expense at June 30, 2022 and 2021 was $1,756 and $3,144 respectively.

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NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Coalition's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

Financial Instruments

The carrying value of cash and cash equivalents, certificates of deposit, grants receivable, prepaid expenses, accounts payable and accrued expenses are stated at carrying cost at June 30, 2022 and 2021, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

Reclassifications

Certain financial statement and note information from the prior year financial statements has been reclassified to conform with current year presentation format.

Subsequent Event

Management has evaluated subsequent events through October 5, 2022, the date on which the financial statements were available to be issued to determine if any are of such significance to require disclosure. It has been determined that no other subsequent events matching this criterion occurred during this period.

Newly Adopted Accounting Pronouncements

In the year ended June 30, 2021 the Coalition adopted Financial Accounting Standards Board Accounting Standards Update (ASU) 2018-08, Not-for-Profit Entities (Topic 958)—Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The FASB issued this ASU to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The amendments in this ASU should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. Analysis of the provision of these standards resulted in no significant changes in the way the Coalition recognizes revenue and, therefore, no changes to the previously issued audited financial statements (presented in these financial statements as comparative financial information) were required on a retrospective basis. The adoption of this ASU did not have a significant impact on the financial statements.

In the year ended June 30, 2021 the Coalition adopted Financial Accounting Standards Board Accounting Standards Update (ASU) 2014-09, Revenue Recognition (Topic 606)—Revenue from Contracts with Customers. This ASU introduces a new five-step revenue recognition model in which an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Analysis of the provision of these standards resulted in no significant changes in the way the Coalition recognizes revenue and, therefore, no changes to the previously issued audited financial statements (presented in these financial statements as comparative financial information) were required on a retrospective basis. The adoption of this ASU did not have a significant impact on the financial statements.

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NOTE A-NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES, (continued)

Recent Accounting Pronouncements

In February, 2016, the FASB issued ASU 2016-02, Leases (Topic 842). Under the new guidance, a lessee will be required to recognize assets and liabilities for leases with lease terms of more than twelve months. Consistent with current GAAP, the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease. However, unlike current GAAP—which requires only capital leases to be recognized on the statement of financial position—the new ASU will require both types of leases to be recognized on the statement of financial position. This standard is effective for annual reporting periods beginning after December 15, 2021.

NOTE B – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of funds received by the Coalition, restricted as to use or time. The restrictions are considered to expire when payments are made. As of June 30, 2022 and 2021 respectively, the net assets with donor restrictions are available for the following purpose:

	2022	2021
Operations Support	$ -	$ 20,000
Coalition Services	-	20,000
Technology Improvement	19,225	29,751
Human Trafficking Services	55,575	40,574
Economic Support to Survivors	29,531	23,531
Total	$ 104,331	$ 133,856

Net assets in the amount of $111,525 and $80,681 were released from donor restrictions by incurring expenses satisfying the restricted purpose during the years ended June 30, 2022 and 2021, respectively.

NOTE C – DESCRIPTION OF LEASING ARRANGEMENTS

The Coalition presently leases office equipment under short-term operating lease agreements.

The Coalition entered a ten-year lease agreement for office space and parking spaces on March 1, 2018, expiring in 2028. Initial annual rent was $74,556 with 4% annual escalations each year on the anniversary of the lease term. Annual parking was $7,800 with no more than 2% annual increases. The future minimum lease payments on this agreement as of June 30 are:

2023	$ 103,011
2024	106,546
2025	110,223
2026	114,047
2027	66,092
Total	$ 499,919

Rent expense related to the lease was $91,811 and $88,542 for the years ended June 30, 2022 and 2021 respectively. Rent paid for parking spaces totaled $7,800 during the years ended June 30, 2022 and 2021, respectively, and are included in parking expense on the statement of functional expenses.

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NOTE D – PENSION PLAN

The Coalition has a 403(b) savings plan for the benefit of its employees. The plan covers substantially all employees after one year of service. During their budgeting process, the Board of Directors determines the amount to be contributed annually. Employer contributions for the Years Ended June 30, 2022 and 2021 totaled $27,848 and $23,089, respectively.

NOTE E – FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Coalition is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at June 30 were as follows:

2022	Fair Value	Quoted Prices In Active Markets For Identical Assets (Level 1)
Investments	$ 392,595	$ 392,595
Certificates of Deposit	171,136	171,136
	$ 563,731	$ 563,731
2021		
Investments	$ 454,367	$ 454,367
Certificates of Deposit	294,119	294,119
	$ 748,486	$ 748,486

Fair values for investments were determined by reference to quoted market prices and other relevant information generated by market transactions.

NOTE F – BOARD DESIGNATED NET ASSETS

The Coalition has net assets designated for various future needs. These funds are comprised of the following as of June 30:

	2022	2021
Fund for Grace	$ 59,932	$ 56,918
Operating Reserve	148,665	148,665
	$ 208,597	$ 205,583

NOTE G – LIQUIDITY & AVAILABILITY OF FINANCIAL ASSETS

The Coalition has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Coalition's primary source of support is grants. That support is held for the purpose of supporting the Coalition's budget. The Coalition had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	2022	2021
Cash and Cash Equivalents	$ 464,776	$ 317,979
Certificates of deposit, short-term	-	226,062
Grants Receivable, net of Grants Payable	530,596	395,979
Less Amounts:		
With Donor Imposed Restriction	(104,331)	(133,856)
	$ 896,041	$ 806,164

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NOTE H – INVESTMENTS

Investments are presented in the financial statements at fair-market value. Investments at June 30, 2022 and 2021 are composed of the following:

	2022		2021	
	Cost	Market	Cost	Market
Equity Mutual Funds	$ 52,185	$ 58,471	$ 84,225	$ 112,698
Mutual Funds	135,292	123,730	135,363	134,725
Money Market	32,037	32,037	22,559	22,559
Exchange traded funds	170,824	178,357	125,635	184,385
Total	$ 390,338	$ 392,595	$ 367,782	$ 454,367

FASB Accounting Standards Codification Topic 820-10 *Fair Value Measurements* defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurement).

Under Topic 820-10, the three levels of the fair value hierarchy are as follows:

> Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Coalition has the ability to access at the measurement date.
> Level 2 inputs are inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets or liabilities.
> Level 3 inputs are unobservable inputs for the assets or liabilities.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

All investments are measured at Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets.

The individual investments contain net assets without donor restrictions. Investments in marketable equity securities and marketable debt securities are carried at fair market value determined by "quoted market prices" per unit (share) as of the statement of financial position date. All other investments are stated at cost. Donated investments are recorded at the mean of the high and low price as of the date of receipt. Gains and losses on investments are reported as increases or decreases in net assets without donor restrictions, unless their use is restricted by explicit donor stipulation or by law.

Spending Policy

Each fiscal year the Coalition is authorized to withdraw up to 5% of the total market value of the total portfolio of the Fund. The amount available to be withdrawn in a fiscal year will be up to 5% of the Fund market value as of the last business day of the fiscal third quarter of the preceding fiscal year. Only with the approval of a majority vote of the Board of Directors, present at a meeting duly called for such purpose, may the Coalition exceed the 5% spending cap.

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NOTE H – INVESTMENTS, (continued)

Investment Return Objectives, Risk Parameters and Strategies

The Coalition Board of Directors is responsible for developing policies that govern investment of the assets of the Coalition. The purpose of the following Investment Policy, which is to be reviewed annually by the Finance Committee of the Coalition are to:

Establish the investment objectives, policies, guidelines and eligible securities relating to investments owned or controlled by the Coalition through a third-party investment advisor.

Identify the criteria against which the investment performance of the Coalition's investments will be measured.

Communicate the objectives to the Board of Directors, investment managers and funding sources that may have involvement.

Serve as a review document to guide the ongoing oversight of the management of the Coalition's investments.

NOTE I – LINE OF CREDIT

The Coalition has a one-year $150,000 revolving line of credit agreement with Merrimack County Savings Bank. The credit line matures on May 20, 2023 and automatically renews annually. Interest is stated at the Wall Street Journal prime rate plus .5%, which resulted in interest rates of 5.25% and 3.75% as of June 30, 2022 and 2021, respectively. The line of credit is secured by all business assets. There were no borrowings against the line as of June 30, 2022 and 2021.

NOTE J – SBA PAYROLL PROTECTION PROGRAM LOAN

On April 23, 2020 the Coalition received approval of a loan from The U.S. Small Business Administration as part of the Paycheck Protection Program in the amount of $175,000. This loan called for interest fixed at 1%. No payments were required for six months from the date of the loan. This note was to mature two years from the date of first disbursement of the loan.

The loan was forgiven in full under the provisions of Section 1106 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (P.L. 116-136) on February 26, 2021. The revenue is included in grant revenue in the statement of activities and changes in net assets for the year ended June 30, 2021.

NOTE K – RISKS AND UNCERTAINTIES – COVID-19

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may negatively impact future financial performance. The potential impact of these uncertainties is unknown and cannot be estimated at the present time.

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MEMBER OF THE PRIVATE
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INDEPENDENT AUDITOR'S 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*

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

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 New Hampshire Coalition Against Domestic and Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 5, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Hampshire Coalition Against Domestic and Sexual Violence's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence's internal control. Accordingly, we do not express an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence's internal control.

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

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

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Rowley & Associates, P.C.
Concord, New Hampshire
October 5, 2022

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
New Hampshire Coalition
Against Domestic and Sexual Violence
Concord, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs for the year ended June 30, 2022. New Hampshire Coalition Against Domestic and Sexual Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, New Hampshire Coalition Against Domestic and Sexual Violence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of New Hampshire Coalition Against Domestic and Sexual Violence and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to New Hampshire Coalition Against Domestic and Sexual Violence's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on New Hampshire Coalition Against Domestic and Sexual Violence's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 New Hampshire Coalition Against Domestic and Sexual Violence's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of New Hampshire Coalition Against Domestic and Sexual Violence's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of New Hampshire Coalition Against Domestic and Sexual Violence's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Rowley & Associates, PC

Rowley & Associates, P.C.
Concord, New Hampshire
October 5, 2022

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New Hampshire Coalition Against Domestic and Sexual Violence
Schedule of Findings and Question Costs
Year Ended June 30, 2022

SECTION I – SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the New Hampshire Coalition Against Domestic and Sexual Violence.

2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of New Hampshire Coalition Against Domestic and Sexual Violence, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No Material weaknesses are reported.

5. The auditor's report on compliance for the major federal award programs for New Hampshire Coalition Against Domestic and Sexual Violence expresses an unmodified opinion on all major federal programs.

6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.

7. The programs tested as a major program were:

Victims of Crime Act	16.575
Family Violence Prevention Service Act	93.671

8. The threshold for distinguishing Types A and B Programs was: $750,000.

9. The New Hampshire Coalition Against Domestic and Sexual Violence was determined to be a low-risk auditee.

SECTION II – FINDINGS: FINANCIAL STATEMENT AUDIT

No matters were reported.

SECTION III – FINDINGS AND QUESTIONED COSTS: FEDERAL AWARD PROGRAMS AUDIT

No matters were reported.

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New Hampshire Coalition Against Domestic and Sexual Violence
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Program Title	Federal CFDA/ Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development:				
Pass-Through Programs from State of NH Department of HHS:				
Emergency Solutions Grant Program	14.231		$ 528,400	$ 528,400
Continuum of Care Program	14.267	102-500731	224,154	235,447
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			752,554	763,847
U.S. Department of Justice:				
Direct Program - Violence Against Women Act of 2000	16.556		-	257,837
Pass-Through Programs from State of NH Department of Justice:				
VAWA, SASP	16.017	2021SASP01	373,856	373,856
OVC Human Trafficking	16.320		-	116,289
VOCA, Data Projects Coordinator	16.575		-	24,137
VOCA, Competitive	16.575	2022VOC72	231,088	244,488
VOCA, PMC Subcontracts	16.575	2022VOC31	3,239,899	3,717,342
Subtotal			3,470,987	3,985,967
VAWA, STOP	16.588	2022VAW16	-	158,854
Total Pass-Through Programs			3,844,843	4,634,966
TOTAL U.S. DEPARTMENT OF JUSTICE			3,844,843	4,892,803
U.S. Department of Health and Human Services:				
Direct Program - Family Violence Prevention Services Act	93.591		-	359,838
Direct Program - Family Violence Prevention Services Act - Covid-19	93.591		-	7,793
Subtotal			-	367,631
Pass-Through Programs from State of NH Department of HHS:				
Sexual Violence Prevention	93.136	102-500731	219,735	310,170
Family Violence Prevention Services Act	93.671	155510 B001	1,102,895	1,182,781
Family Violence Prevention Services Act - Covid-19	93.671	155510 B001	23,458	23,458
Subtotal			1,126,353	1,206,239
Total Pass-Through Programs			1,346,088	1,516,409
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			1,346,088	1,884,040
Corporation for National & Community Services:				
Pass-Through from Volunteer NH!				
AmeriCorps Victim Assist Program	94.006		-	229,691
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 5,943,485	$ 7,770,381

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NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of New Hampshire Coalition Against Domestic and Sexual Violence under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of New Hampshire Coalition Against Domestic and Sexual Violence, it is not intended to and does not present the financial position, changes in net assets, or cash flows of New Hampshire Coalition Against Domestic and Sexual Violence

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. Pass-through entity identifying numbers are presented where available.

NOTE C – SUBRECIPIENTS

The New Hampshire Coalition Against Domestic and Sexual Violence provide federal awards to subrecipients as follows:

Program Title	Federal CFDA/ Assistance Listing #	Amount Provided
Emergency Solutions Grant Program	14.231	$ 528,400
Rapid Re-Housing Program	14.267	224,154
Sexual Assault Services Program	16.017	373,856
Victims of Crime Act	16.575	3,470,987
Sexual Violence Prevention	93.136	219,735
Family Violence Prevention Services Act	93.671	1,126,353
		$ 5,943,485

NOTE D – INDIRECT COST RATE

The New Hampshire Coalition Against Domestic and Sexual Violence has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

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the coalition AGAINST DOMESTIC & SEXUAL VIOLENCE

Board of Directors

Chairperson
Suzanne Carmichael
Mentor Program Coordinator, John Stark Regional High School

Vice Chair
Tina Smith
Nurse, Concord Pediatrics

Treasurer
Susan Nooney
Accountant, Susan Nooney CPA

Clerk
Hilary Holmes Rheaume
Associate, Bernstein, Shur, Sawyer & Nelson, P.A.

Ally Goddard Richardson
Managing Director, Dartmouth College

Brian Harlow
Community Activist

Carlos Jauhola-Straight
Pastor, First Congregational Church of Pelham

Deb Haynes-Kenney
Executive Director, Response

John Gasaway
Prosecutor, State of NH, Department of Safety

Julia Williams
Director, Mass General Brigham

Michael Hauptly-Pierce
Commercial Water Specialist, Secondwind Water Systems, Inc.

Sarah Gagnon
VP of Clinical Operations, Riverbend Community Mental Health

Shauna Foster
Executive Director, New Beginnings

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PAMELA ENGLISH

EMPLOYMENT

New Hampshire Coalition Against Domestic and Sexual Violence, Concord, NH

Administrative and Finance Director, 2006 - Present

- Continued all duties of Business and Grants Manager, including all Financial Management of the NHCADSV.
- Lead, direct and conduct monitoring of all subrecipients to ensure compliance with federal and state law, rules and regulations..
- Administration management including maintaining insurance coverage for organization and employees and administering employee benefits.
- Management of information technology systems.
- Manage all business systems of the Coalition office.

Business and Grants Manager, 1995 - 2006

- Maintain all financial records, including payroll and employee benefits.
- Manage state and federal funding programs and provide technical assistance to subcontractors.
- Managed conversion to new computerized Fund Accounting system.
- Hire and manage Bookkeeper and Office Coordinator.
- Act as Facilities Manager for building at 4 South State Street, Concord.

Administrative Assistant, 1993 - 1995

- Assisted two Co-Directors and a trainer with their administrative needs.
- Responsible for coordination and management of office.
- Maintain accurate financial records using full charge computerized bookkeeping system.
- Insured compliance with all state and federal reporting requirements, including 941, state UC, W-2, 1099.

Self Employed Child care provider and Nanny, Concord, NH, 1988 - 1993

Law Offices, Concord, NH, 1985 - 1988

Legal Secretary

- Daniel D. Crean, Esq. and Charles H. Morang, Esq., Municipal and Business Law Practices
- Robert K. Mekeel, Esq. Labor, Criminal, Worker's Comp. and General Law Practice

COMPUTER EXPERIENCE AND SKILLS

- Fund Accounting Software
  Spreadsheets
  Microsoft Office Word and Excel
  Outlook and Outlook Express

- Effective supervisory management
  Excellent organizational skills; Attention to Detail Exemplary
  Ability to manage multiple, simultaneous deadlines
  Working knowledge of federal and state grant compliance requirements
  Working knowledge of computer management
  Computerized accounting management
  Experience and knowledge of New Hampshire employment law

EDUCATION

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- **NH Technical Institute, Concord, NH**
  Selected Accounting and Management Courses
- **Merritt Davis Business College, Eugene, OR**
  Legal Secretarial Degree II

COMMUNITY ACTIVITIES

2002-2008	Northwood Elementary School PTA, President for 2003/2005 school years
1990-2002	Dewey/Kimball School PTA
1983-1984	President, Merrimack County Legal Secretaries Association

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Joi Smith

SKILLS SUMMARY:

Highly creative and enthusiastic community builder
Excellent communication and organizational skills
Aptitude for technology and innovation
Activist and passionate participant in the arts community

EMPLOYMENT HISTORY:

NH Coalition Against Domestic & Sexual Violence – ***Program Director*** **August 2020 – Present**
Concord, NH
Provide leadership and oversight in the development and administration of member services, training, and technical assistance, statewide programs, and other special projects of the NHCADSV in line with its mission, strategic plan, and community needs. Recruit, train and supervise program staff, as they implement and sustain initiatives of the NHCADSV. Oversee training and technical assistance efforts of the NHCADSV. Develop and implement evaluation tools for statewide programs and special projects. Provide high-level management and support to the AmeriCorps Victim Assistance Program (AVAP.) Assist with grant writing in response to federal, state, and private funding opportunities. Serve as liaison to the NHCADSV's 12 member programs by identifying needed resources and training to improve direct service delivery. Serve on statewide committees to assist in developing state protocols and improving multi-disciplinary response to domestic violence, sexual violence, stalking, and human trafficking.

HAVEN – ***Manager of Client Services*** **July 2015 – August 2020**
Portsmouth, NH
Managed HAVEN's domestic and sexual violence client services program and supervised direct service staff. Served as the Agency's AmeriCorps Victim Assistance Program Advocate Coordinator and Internship Coordinator. Developed, organized, and facilitated in-service and ongoing training programs for all direct service staff, interns, and volunteers. Developed and maintained an ongoing effective client services program using best practices for survivors of domestic and sexual violence through a 24 - hour hotline, office walk-ins, and accompaniments to hospitals, police stations, courts, and child advocacy centers. Engaged and maintained collaborative relationships with victim service community partners at the local and state levels.

Sexual Assault Support Services (SASS) **September 2011 – July 2015**
Volunteer Advocate (Sept. 2011 – July 2012) | Night Supervisor (July 2012- Sept.2013) | Client Services Coordinator (Sept. 2013 – July 2015)
Portsmouth, NH
Provided supportive services and referrals to victims and survivors of sexual violence through the 24 - hour hotline, hospital and police accompaniments, and peer support groups. Scheduled and coordinated SASS's 24-hour services coverage. Provided supervision to direct service staff and volunteer advocates. Developed and implemented training and programming for trauma-informed sexual assault/abuse support services.

COMMITTEES & TASK FORCES:

NH Attorney General's Task Force on Child Abuse & Neglect	2020 - *Present*
NH Campus Consortium Against Sexual and Interpersonal Violence	2020 - *Present*
NH Child Fatality Review Committee	2020 - *Present*
NH Human Trafficking Collaborative Task Force	2017 - *Present*
NH Incapacitated & Vulnerable Adult Fatality Review Committee	2020 - *Present*
NH Lethality Assessment Program (LAP) Steering Committee	2018 - *Present*
NH Sexual Assault & Sexual Assault Nurse Examiner (SANE) Advisory Board	2017 - *Present*
NH Task Force on Sexual Misconduct at Institutions of Higher Education	2020 - *Present*
NH Wellness & Primary Prevention Council	2020- 2022
Child Advocacy Center of Rockingham County MDT Advisory Board	2019 - 2020
Strafford County Child Advocacy Center Advisory Board	2017 - 2020
Strafford County Sexual Assault Resource Team (SART)	2016 - 2020
Rockingham County Sexual Assault Resource Team (SART)	2015 - 2020

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Joi Smith

OTHER RELATED EXPERIENCE:

Back Alley Productions - ***Founder/Director/Producer*** **2008 - Present**
A cutting-edge, independent theater company focused on executing a clear, strong vision for quality theater programs, and maintaining inclusivity, integrity, and respect for all involved with each production.

Players' Ring Board of Directors - ***Board Member/Producer Liaison/Marketing Chair*** **2013 – 2019**
Portsmouth, NH
A non-profit, groundbreaking, black box theater whose mission is to provide an environment where artists can thrive, grow, take risks and make daring choices. Responsible for training, coordinating, scheduling, supporting, and mentoring more than 25 production companies throughout the season, as well as planning and executing any fundraising efforts and events for the theater. Manage and develop content for marketing, social media, and bi-weekly newsletters promoting each production and event. Organize and facilitate community volunteer projects aimed at improving the theater space.

V-Day Portsmouth NH/V-Day Rochester NH/One Billion Rising - ***Organizer/Producer/Director*** **2001-2015**
Organized, produced, and directed a yearly theatrical event focused on raising awareness and funds to end violence against women. Organized all aspects of these events, from casting and staging, fundraising and securing donations, and creating marketing content for the promotion of the events. Fostered collaboration with local beneficiaries and other community V-Day organizers to cross-promote causes and events and ensure consistent messaging. Completing required reports and reconciled budgets at the end of each event.

ADDITIONAL SKILLS:

Training & Group Facilitation: Experienced in developing and facilitating ongoing required training for staff, and community partner professionals, and developing and facilitating survivor support groups.
Technology: Proficient in both MAC and PC platforms. Expertise in Microsoft Office programs & Office 365, Adobe Acrobat, Adobe Photoshop, QuickBooks, and online project management and file share systems such as Freedcamp, Basecamp, and Dropbox, as well as Google docs.
Marketing: Additional expertise & aptitude for website design, social media management, and email marketing. Skilled at copywriting, editing, and basic graphic design.

AWARDS & HONORS:

2019 Everyday Hero Award
Granite State Children's Alliance & the Stafford County Child Advocacy Center
2015 Champion for Children
The Child Advocacy Center of Rockingham County
2014 Saving Lives & Creating Futures Award
A Safe Place Portsmouth, NH

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Rachel Duffy

Skills

Microsoft Office- Power Point- Excel- Word- Community Outreach- Database Management-Leadership- Crisis Intervention/high pressure environments- Housing Law/Family Law –Empathy –Team Player- -Case Management -Grant Reporting – Federal Grant Applications- Grant Management- Confidential Record Maintenance – Financial Education and Empowerment – National Service Leadership- Support Group Facilitation-

Work Experience

Housing and Economic Justice Manager
NH Coalition Against Domestic and Sexual Violence
August 2021 to Present
Direct a HUD funded, Domestic Violence Rapid Re-Housing grant through the NH Bureau of Housing Supports. Facilitate trainings to subrecipient agencies. Offer technical assistance to programs ensuring HUD compliance. Direct monthly housing and shelter meetings for advocates across the state to increase collaboration and effective advocacy throughout the programs. Assist in completing annual grant applications. Track grant expenditures and complete monthly billing. Manage a statewide VOCA funded Housing First Program for the state's crisis centers. Process funding requests Perform annual grant reporting and application. Develop and maintain statewide relationships to support housing advocacy. Direct and administer the Economic Empowerment Program of NH, including managing the Matched Savings Program and training AmeriCorps Members and other advocates on financial empowerment resources. Sat on several housing committees including the Bureau of Housing Supports Executive Committee as the Domestic Violence representative for the state. The Governor's Council on Housing Stability, and the Balance of State Continuum of Care meetings. Support and advocate for housing policy and legislation through providing testimony and support alongside the coalition's public affairs team. Provide supervision to housing interns and fellows.

AmeriCorps Victim Assistance Program Manager
NH Coalition Against Domestic and Sexual Violence (NHCADSV)
August 2020 to August 2021
Effectively Managed NHCADSV AmeriCorps Victim Assistance Program (AVAP) by adhering to mandated programmatic regulations including performing background checks on incoming AVAP members, maintain member files, biannual grant progress reports, and ensuring members adhere to service polices. Offered mentorship, training, and guidance to AVAP members throughout the service year. Supported host sites in supervising their AVAP members through training and ongoing communication across the service year. Participated in AmeriCorps days of service events such as MLK day of service. Trained AVAP members in implementing the Allstate Moving Ahead curriculum for survivors of domestic and sexual violence at their host sites. Offered educational and employment guidance for AVAP members exiting the program.

Transitional Housing Advocate
Bridges Domestic and Sexual Violence Support - Nashua, NH
February 2017 to August 2020
Manage the cases of up to 10 families. Assist clients in searching for apartments. Negotiate fair rents with landlords. Keep informed on housing laws and legislation. Cultivate strong community relationships to enhance client supports. Provide financial literacy to clients through ongoing budget and savings, and credit awareness seminars. Maintain confidential information. Track statistical data and complete grant

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reports on a semiannual basis. Work with clear judgment in crisis situations and provide emotional counseling. Directly supervised the Housing First Advocate.

Shelter Manager
Bridges Domestic and Sexual Violence Support - Nashua, NH
January 2013 to February 2017
Managed the cases of up to five families in a confidential domestic violence shelter. Provided direct service and crisis counseling to all families. Maintained condition of shelter by keeping track of regular maintenance and coordinating repairs. Lead weekly support groups at shelter. Participated biweekly on the 24-hour crisis line. Maintained confidential documents. Tracked statistical data for quarterly reports.

AmeriCorps Member (court advocate)
Americorps Victim Assistance Program - Concord, NH
August 2012 to January 2013
Assisted survivors of domestic violence in preparing legal documents such as restraining orders, and ex parte custody orders. Advocated for clients during court proceedings. Assisted clients in applying for legal assistance. Participated on biweekly on our 24-hour support line. Become familiar with All State Financial Empowerment Curriculum and provide this training to clients. Attended AmeriCorps trainings and social outreach events.

Education

Associates Degree in Behavioral Science-2019
Granite State College - Concord, NH
Certificate in Human Services-2014
Nashua Community College - Nashua, NH
UNH Supervisors Boot camp -University of New Hampshire Durham, NH (Completed 7/19/18)

KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: **New Hampshire Coalition Against Domestic and Sexual Violence**

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Pamela English	Administrative and Finance Director	0.00%	$0.00
Joi Smith	Program Director	0.00%	$0.00
Rachel Duffy	Housing and Economic Justice Manager	0.00%	$0.00

FORM NUMBER P-37 (version 2/23/2023)

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-09)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Southwestern Community Services, Inc.		1.4 Contractor Address 63 Community Way Keene, NH 03431	
1.5 Contractor Phone Number 603-719-4130	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $773,500
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Beth Daniels 58895E5A8812444... Date: 3/4/2024		1.12 Name and Title of Contractor Signatory Beth Daniels Chief Executive Offi	
1.13 State Agency Signature DocuSigned by: Katja S. Fox ED9D05B04C63442... Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By: Director, On:			
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino 748734844941460... On: 3/5/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number: G&C Meeting Date:			

Contractor Initials DS BD
Date 3/4/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

DS
BD
Contractor Initials
Date 3/4/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

DS

Contractor Initials BD

Date 3/4/2024

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

DS

Contractor Initials BD

Date 3/4/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Cheshire and Sullivan Counties.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards.

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted ie

Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly

confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing,

viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at [illegible] id

of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically

Appropriate Programs and Services

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

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 Contractor 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 Contractor 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 contractor 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 sai[illegible]ty

or the performance of the said services, the Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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.

If, upon review of the Final Expenditure Report the Department must disallow any expenses claimed by the Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit ex[illegible] ıs

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	Southwestern Community Services, Inc.	
Budget Request for:	State Grant-In-Aid Emergency Shelter Program	
Budget Period:	4/1/24 - 6/30/24	
Indirect Cost Rate (if applicable)	10.97%	

Line Item	Program Cost - Funded by DHHS - Cheshire County	Program Cost - Funded by DHHS - Sullivan County
1. Salary & Wages	$34,321	$19,630
2. Fringe Benefits	$17,179	$9,798
3. Consultants	$0	$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	$0
5.(a) Supplies - Educational	$0	$0
5.(b) Supplies - Lab	$0	$0
5.(c) Supplies - Pharmacy	$0	$0
5.(d) Supplies - Medical	$0	$0
5.(e) Supplies - Office	$500	$250
6. Travel	$500	$500
7. Software	$1,710	$1,425
8. (a) Other - Marketing/Communications	$0	$0
8. (b) Other - Education and Training	$500	$500
8. (c) Other - Other (specify below)	$0	$0
Shelter Utilties	$7,200	$14,035
Telephone	$1,185	$660
Space cost	$1,905	$3,326
Shelter Rent	$0	$10,425
Insurance	$0	$1,550
Maintenance operating expenses	$0	$10,000
Shelter House Supplies	$0	$2,400
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$65,000	$74,499
Total Indirect Costs	$7,800	$7,401
Subtotals	$72,800	$81,900
	TOTAL	**$154,700**

DS
BD
Contractor Initials: _____
Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services

Contractor Name: Southwestern Community Services, Inc.

Budget Request for: State Grant-In-Aid Emergency Shelter Program

Budget Period: 7/1/24 - 6/30/25

Indirect Cost Rate (if applicable): 11.00%

Line Item	Program Cost - Funded by DHHS - Cheshire County	Program Cost - Funded by DHHS - Sullivan County
1. Salary & Wages	$145,601	$84,760
2. Fringe Benefits	$72,152	$41,152
3. Consultants	$0	$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	$0
5.(a) Supplies - Educational	$0	$0
5.(b) Supplies - Lab	$0	$0
5.(c) Supplies - Pharmacy	$0	$0
5.(d) Supplies - Medical	$0	$0
5.(e) Supplies - Office	$3,000	$1,000
6. Travel	$1,500	$1,250
7. Software	$6,840	$5,700
8. (a) Other - Marketing/Communications	$0	$0
8. (b) Other - Education and Training	$850	$850
8. (c) Other - Other (specify below)	$0	$0
Shelter utilities	$17,697	$48,000
Telephone	$4,740	$2,640
Space cost	$7,620	$13,304
Shelter Rent	$0	$41,700
Insurance/Taxes	$0	$14,000
Maintenance operating expenses	$0	$35,469
Shelter House Supplies	$0	$8,000
9. *Subrecipient Contracts*	$0	$0
Total Direct Costs	$260,000	$297,825
Total Indirect Costs	$31,200	$29,775
Subtotals	$291,200	$327,600
TOTAL		**$618,800**

Contractor Initials: DS BD

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, " Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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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.

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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.

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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.

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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;

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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

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 b[illegible]

Contractor Initials BD

Date 3/4/2024

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 or other 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 priv[illegible]os

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.

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

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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

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Contractor Initials

Date 3/4/2024

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, 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) g. and (3) n.l., and the defense and indemnification provisions 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	Southwestern Community Services, Inc.
The State	Name of the Contractor
DocuSigned by: Katja S. Fox ED9D05B04C63442...	DocuSigned by: Beth Daniels 58895E5A6812444...
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Beth Daniels
Name of Authorized Representative	Name of Authorized Representative
Director	Chief Executive Officer
Title of Authorized Representative	Title of Authorized Representative
3/4/2024	3/4/2024
Date	Date

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Date 3/4/2024

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State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that SOUTHWESTERN COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 19, 1965. 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: **65514**

Certificate Number: **0006194063**

IN TESTIMONY WHEREOF,

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

David M. Scanlan

Secretary of State

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CERTIFICATE OF AUTHORITY

I, Kevin Watterson, 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 Southwestern Community Services, Inc.
(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 18, 2021, at which a quorum of the Directors/~~shareholders~~ were present and voting.
(Date)

VOTED: That Beth Daniels, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Southwestern Community Services, Inc. to enter into contracts or agreements with
(Corporation/~~LLC~~ Name)

the State 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 was **valid thirty (30) days prior to and 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: 2/20/2024

Kevin L. Watterson
Signature of Elected Officer
Name: Kevin Watterson
Title: Chair of the Board of Directors

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/19/2023

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 The Hilb Group New England, LLC PO Box 606 Keene NH 03431	CONTACT NAME: Ana O'Donnell, CPIW, CIC PHONE (A/C, No, Ext): (877) 352-2121 FAX (A/C, No): E-MAIL ADDRESS: aodonnell@hilbgroup.com
INSURED Southwestern Community Services Inc. 63 Community Way PO Box 603 Keene NH 03431	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A: Philadelphia Indemnity Insurance Co — 18058 INSURER B: Granite State Healthcare & Human Services Trust INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES **CERTIFICATE NUMBER:** 24/25 **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 [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			PHPK2636316	01/01/2024	01/01/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Professional Liability	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 1m / 2m
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			PHPK2636315	01/01/2024	01/01/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			PHUB893672	01/01/2024	01/01/2025	EACH OCCURRENCE AGGREGATE	$ 2,000,000 $ 2,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		HCHS20242000036	01/01/2024	01/01/2025	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000

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

3a state: NH. All officers included. This certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage afforded by the policies referenced herein.

CERTIFICATE HOLDER

Department of Health & Human Services Bureau of Contracts &
129 Pleasant Street
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

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Vision Statement

Southwestern Community Services

SCS seeks to **create** and **support** a climate within the communities of southwestern New Hampshire wherein **poverty is never accepted** as a chronic or permanent condition of any person's life.

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Mission Statement

Southwestern Community Services

SCS strives to **empower** low income people and families. With **dignity and respect**, **SCS** will provide direct assistance, reduce stressors and advocate for such persons and families as they lift themselves toward **self-sufficiency**.

In **partnership** and close **collaboration** with local communities, **SCS** will provide **leadership** and **support** to develop resources, programs and services to further aid this population.

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Financial Statements

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021
AND
INDEPENDENT AUDITORS' REPORTS

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

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Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
DOVER • CONCORD
STRATHAM

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Southwestern Community Services, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statements of financial position as of May 31, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Southwestern Community Services, Inc. and related companies as of May 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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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 Southwestern Community Services, Inc. and related companies' ability to continue as a going concern within one year after the date that the consolidated 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 consolidated 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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Report on Summarized Comparative Information

We have previously audited Southwestern Community Services, Inc. and related companies' 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 22, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended May 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 9, 2023, on our consideration of Southwestern Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southwestern Community Services, Inc.'s internal control over financial reporting and compliance.

Leone McDonnell & Roberts
Professional Association

Wolfeboro, New Hampshire
February 9, 2023

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
MAY 31, 2022 AND 2021

ASSETS

	2022	2021
CURRENT ASSETS		
Cash and cash equivalents	$ 3,153,976	$ 1,722,941
Accounts receivable, net	1,745,952	1,783,993
Prepaid expenses	243,990	62,628
Total current assets	5,143,918	3,569,562
PROPERTY		
Land and buildings	29,859,136	28,549,202
Vehicles and equipment	555,554	565,380
Furniture and fixtures	958,072	934,441
Total property	31,372,762	30,049,023
Less accumulated depreciation	15,527,483	14,621,952
Property, net	15,845,279	15,427,071
OTHER ASSETS		
Investment in related parties	94,230	138,001
Due from related parties	47,566	55,138
Cash escrow and reserve funds	1,479,277	1,471,741
Security deposits	111,033	105,790
Other assets	384	384
Total other assets	1,732,490	1,771,054
Total assets	$ 22,721,687	$ 20,767,687

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 208,035	$ 240,586
Accrued expenses	229,110	170,074
Accrued payroll and payroll taxes	353,786	244,003
Other current liabilities	158,972	148,854
Refundable advances	1,519,622	729,955
Current portion of Economic Injury Disaster Loan	3,585	
Current portion of long term debt	159,974	142,174
Total current liabilities	2,633,084	1,675,646
NONCURRENT LIABILITIES		
Long term debt, less current portion shown above	11,243,212	10,911,627
Economic Injury Disaster Loan, less current portion shown above	146,415	150,000
Total noncurrent liabilities	11,389,627	11,061,627
Total liabilities	14,022,711	12,737,273
NET ASSETS		
Without donor restrictions	8,564,624	7,815,065
With donor restrictions	134,352	215,349
Total net assets	8,698,976	8,030,414
Total liabilities and net assets	$ 22,721,687	$ 20,767,687

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MAY 31, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Total
REVENUES AND OTHER SUPPORT				
Government contracts	$ 24,553,574	$ -	$ 24,553,574	$ 14,451,497
Program service fees	2,991,407	-	2,991,407	2,708,902
Rental income	1,817,636	-	1,817,636	1,657,741
Support	610,247	58,928	669,175	601,638
Sponsorship	28,520	-	28,520	21,703
Interest income	1,099	-	1,099	1,402
Forgiveness of debt	90,609	-	90,609	518,501
Miscellaneous	156,954	-	156,954	239,096
In-kind contributions	89,366	-	89,366	65,414
Total revenues and other support	30,339,412	58,928	30,398,340	20,265,894
NET ASSETS RELEASED FROM RESTRICTIONS	139,925	(139,925)	-	-
Total revenues, other support, and net assets released from restrictions	30,479,337	(80,997)	30,398,340	20,265,894
EXPENSES				
Program services				
Home energy programs	7,051,760	-	7,051,760	5,559,497
Education and nutrition	2,826,493	-	2,826,493	2,629,099
Homeless programs	13,349,415	-	13,349,415	5,516,502
Housing services	3,070,446	-	3,070,446	2,913,953
Economic development services	658,791	-	658,791	621,784
Other programs	683,000	-	683,000	750,430
Total program services	27,639,905	-	27,639,905	17,991,265
Supporting activities				
Management and general	2,031,266	-	2,031,266	1,948,672
Total expenses	29,671,171	-	29,671,171	19,939,937
CHANGE IN NET ASSETS BEFORE LOSS ON SALE OF PROPERTY	808,166	(80,997)	727,169	325,957
LOSS ON SALE OF PROPERTY	(14,836)	-	(14,836)	-
LOSS ON INVESTMENT IN LIMITED PARTNERSHIPS	(43,771)	-	(43,771)	(60,897)
CHANGE IN NET ASSETS	749,559	(80,997)	668,562	265,060
NET ASSETS, BEGINNING OF YEAR	7,815,065	215,349	8,030,414	4,911,109
NET ASSETS TRANSFERRED FROM LIMITED PARTNERSHIPS	-	-	-	2,854,245
NET ASSETS, END OF YEAR	$ 8,564,624	$ 134,352	$ 8,698,976	$ 8,030,414

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MAY 31, 2022

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2022 Total
Payroll	$ 551,449	$ 1,553,713	$ 601,459	$ 672,177	$ 340,079	$ 416,924	$ 4,135,811	$ 856,748	$ 4,992,559
Payroll taxes	45,132	127,557	49,849	51,549	30,490	35,545	340,122	68,379	408,501
Employee benefits	137,544	387,109	140,322	217,637	27,775	137,184	1,047,571	101,743	1,149,314
Retirement	31,440	95,676	32,887	49,044	16,083	18,580	243,710	66,594	310,304
Advertising	1,068	12,573	428	7,537	8,801	-	30,405	5,120	35,525
Bank charges	35	-	663	4,650	-	-	5,348	9,701	15,049
Computer cost	307	15,754	13,319	8,001	14,818	-	52,199	127,747	179,946
Contractual	828,975	15,258	87,421	26,033	-	35,197	992,882	63,330	1,056,212
Depreciation	-	26,438	134,036	674,506	-	3,810	838,790	150,983	989,773
Dues/registration	-	2,539	-	490	508	125	3,662	11,739	15,401
Duplicating	-	8,660	-	-	-	-	8,660	5,503	14,163
Insurance	6,123	18,620	35,676	62,108	19,859	7,313	147,699	45,537	193,236
Interest	-	423	9,536	48,622	-	278	59,059	118,506	177,565
Meeting and conference	-	-	354	3,255	832	2,862	7,303	1,636	8,939
Miscellaneous expense	670	2,917	120	112,217	6,388	5,102	127,414	30,814	158,228
Miscellaneous taxes	-	-	-	129,976	-	-	129,976	150	130,126
Equipment purchases	14,730	3,421	-	5,376	-	519	24,046	720	24,766
Office expense	43,201	8,735	22,754	10,409	3,513	90	88,702	24,071	112,773
Postage	190	383	28	24	171	-	796	33,927	34,723
Professional fees	1,075	-	4,323	26,930	-	220	32,548	85,753	118,301
Staff development and training	1,866	2,687	825	3,095	121	1,665	10,259	8,781	19,040
Subscriptions	-	-	-	228	-	-	228	180	408
Telephone	5,147	3,727	21,870	19,709	1,930	1,298	53,481	46,594	100,075
Travel	4,715	18,859	11,158	14,784	26,330	249	76,095	1,428	77,523
Vehicle	9,433	-	2,099	24,565	79,216	13,061	128,374	1,420	129,794
Rent	8,000	16,300	-	-	24,595	-	48,895	-	48,895
Space costs	21,837	205,132	456,408	886,317	19,742	25	1,589,461	164,162	1,753,623
Direct client assistance	5,338,825	212,648	11,724,070	11,007	37,540	2,953	17,327,043	-	17,327,043
In-kind expenses	-	89,366	-	-	-	-	89,366	-	89,366
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	7,051,760	2,828,493	13,349,415	3,070,446	658,791	883,000	27,839,905	2,031,266	29,871,171
Allocation of management and general expenses	518,236	207,720	981,053	225,648	48,415	50,194	2,031,266	(2,031,268)	-
TOTAL FUNCTIONAL EXPENSES	$ 7,569,996	$ 3,034,213	$ 14,330,468	$ 3,296,094	$ 707,206	$ 733,194	$ 29,871,171	$ -	$ 29,871,171

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MAY 31, 2021

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and and General	2021 Total
Payroll	$ 486,387	$ 1,518,514	$ 491,084	$ 725,103	$ 350,843	$ 439,136	$ 4,011,067	$ 752,116	$ 4,763,183
Payroll taxes	25,674	106,568	37,005	43,514	30,248	33,024	276,033	120,497	396,530
Employee benefits	171,270	381,988	144,229	263,870	55,553	180,793	1,197,703	46,508	1,244,211
Retirement	32,604	85,776	24,671	51,308	20,760	14,238	229,357	66,965	296,322
Advertising	-	3,100	386	1,295	1,638	-	6,419	133	6,552
Bank charges	10	-	1,130	4,109	-	11	5,260	8,766	14,026
Computer cost	225	28,110	12,051	7,765	16,171	-	64,322	183,132	247,454
Contractual	1,007,401	12,804	42,954	81,431	680	48,737	1,174,007	59,518	1,233,525
Depreciation	-	26,438	117,967	603,938	-	7,620	755,963	153,192	909,155
Dues/registration	-	2,290	-	320	543	-	3,153	8,619	11,772
Duplicating	69	8,160	-	-	-	-	8,229	4,588	12,817
Insurance	5,539	15,035	33,483	57,881	15,298	6,890	134,126	43,490	177,616
Interest	-	5,955	5,983	48,121	-	1,690	61,749	113,918	175,667
Meeting and conference	-	-	-	840	154	133	1,127	1,637	2,764
Miscellaneous expense	2,883	-	1,242	82,239	9,546	1,359	97,249	2,675	99,924
Miscellaneous taxes	-	-	-	101,224	-	-	101,224	300	101,524
Equipment purchases	386	3,330	-	6,521	-	-	10,237	2,808	13,045
Office expense	19,084	17,479	60,872	11,834	2,568	749	112,586	49,579	162,165
Postage	300	368	126	37	348	--	1,179	31,999	33,178
Professional fees	1,050	-	3,300	38,627	-	-	42,977	81,034	124,011
Staff development and training	3,408	1,327	185	2,488	814	1,185	9,185	17,341	26,526
Subscriptions	-	-	-	98	-	--	98	2,767	2,865
Telephone	2,429	3,106	20,692	18,872	2,299	1,117	48,515	47,535	96,050
Travel	6,104	12,328	7,212	9,515	16,338	-	51,497	5,675	57,172
Vehicle	6,147	4,170	1,748	41,329	35,941	9,852	99,187	-3,012	103,099
Rent	-	24,659	-	-	21,112	-	45,771	--	45,771
Space costs	-	122,478	384,093	718,703	16,731	114	1,242,119	139,968	1,382,087
Direct client assistance	3,788,549	179,702	4,126,109	12,971	24,399	3,782	8,135,512	-	8,135,512
In-kind expenses	-	65,414	-	-	-	-	65,414	-	65,414
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	5,559,497	2,629,099	5,516,502	2,913,953	621,784	750,430	17,991,265	1,948,672	19,939,937
Allocation of management and general expenses	602,161	284,763	597,504	315,616	67,347	81,281	1,948,672	(1,948,672)	-
TOTAL FUNCTIONAL EXPENSES	$ 6,161,658	$ 2,913,862	$ 6,114,006	$ 3,229,569	$ 689,131	$ 831,711	$ 19,939,937	$ -	$ 19,939,937

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 668,562	$ 265,060
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	989,773	909,155
Loss on sale of property	14,836	-
Loss on investment in limited partnerships	43,771	60,897
Forgiveness of debt	(90,609)	(518,501)
Decrease (increase) in assets:		
Accounts receivable, net	38,041	(580,504)
Prepaid expenses	(181,362)	31,348
Due from related parties	7,572	3,929
Security deposits	(5,243)	(2,242)
(Decrease) increase in liabilities:		
Accounts payable	(32,551)	22,045
Accrued expenses	59,036	36,929
Accrued payroll and payroll taxes	109,783	15,609
Other current liabilities	10,118	(300)
Refundable advances	789,667	439,518
NET CASH PROVIDED BY OPERATING ACTIVITIES	2,421,394	682,943
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property	3,840	-
Purchase of property	(831,642)	(432,400)
NET CASH USED IN INVESTING ACTIVITIES	(827,802)	(432,400)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term debt	-	85,000
Repayment of long term debt	(155,021)	(272,062)
Proceeds from Economic Injury Disaster Loan	-	150,000
NET CASH USED IN FINANCING ACTIVITIES	(155,021)	(37,062)
NET INCREASE IN CASH AND RESTRICTED CASH	1,438,571	213,481
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	3,194,682	2,210,050
CASH AND RESTRICTED CASH TRANSFERRED FROM LIMITED PARTNERSHIPS	-	771,151
CASH AND RESTRICTED CASH, END OF YEAR	$ 4,633,253	$ 3,194,682

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

	2022	2021
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash paid during the year for interest	$ 176,903	$ 175,005
CASH AND RESTRICTED CASH:		
Cash and cash equivalents	$ 3,153,976	$ 1,722,941
Cash escrow and reserve funds	1,479,277	1,471,741
Total cash and restricted cash	$ 4,633,253	$ 3,194,682
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Property financed by long term debt	$ 595,015	$ 787,599
Transfer of assets from newly consolidated LPs:		
Prepaid expenses	$ -	$ 36,807
Land and buildings	-	3,382,003
Furniture and fixtures	-	624,491
Security deposits	-	33,781
Total transfer of assets from newly consolidated LPs	$ -	$ 4,077,082
Transfer of liabilities from newly consolidated LPs:		
Accounts payable	$ -	$ 57,865
Accrued expenses	-	46,122
Long term debt	-	1,890,298
Total transfer of liabilities from newly consolidated LPs	$ -	$ 1,994,285
Total partners' capital from newly consolidated LPs	$ -	$ 2,853,948
Partners' capital previously recorded as investment in related parties	-	297
Total transfer of partners' capital from newly consolidated LPs	$ -	$ 2,854,245

See Notes to Consolidated Financial Statements

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Southwestern Community Services, Inc. is a New Hampshire nonprofit corporation formed as an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in the Cheshire and Sullivan counties of New Hampshire. Various programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing, and homelessness prevention. Services are provided through Southwestern Community Services, Inc., and its related corporations, SCS Management Corporation, SCS Housing, Inc., SCS Development Corporation, SCS Housing Development, Inc., and various limited partnerships, as described below. The Organization is committed to providing respectful support services and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts.

Principles of Consolidation

The consolidated financial statements include the accounts of Southwestern Community Services, Inc. and the following entities (collectively the Organization) as Southwestern Community Services, Inc. has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from the basic consolidated financial statements.

- SCS Management Corporation
- SCS Housing, Inc.
- SCS Development Corporation
- SCS Housing Development, Inc.
- Drewsville Carriage House Associates, Limited Partnership (Drewsville)
- Troy Senior Housing Associates, Limited Partnership (Troy Senior)
- Keene East Side Senior Housing Associates, Limited Partnership (Keene East Side)
- Winchester Senior Housing Associates, Limited Partnership (Winchester)
- Swanzey Township Housing Associates, Limited Partnership (Swanzey)
- Snow Brook Meadow Village Housing Associates, Limited Partnership (Snow Brook)
- Keene Highland Housing Associates, Limited Partnership (Keene Highland)
- Warwick Meadow Housing Associates, Limited Partnership (Warwick)

Basis of Accounting

The consolidated financial statements of the Organization have been prepared utilizing the accrual basis of accounting in accordance with generally accepted accounting principles.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications. The classes of net assets are determined by the presence or absence of donor-imposed restrictions.

- Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's Board of Directors.

- Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

As of May 31, 2022 and 2021, the Organization had net assets without donor restrictions and with donor restrictions.

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended May 31, 2021 from which the summarized information was derived.

Refundable Advances

The Organization records grant and contract revenue as refundable advances until it is expended for the purpose of the grant or contract, at which time it is recognized as revenue.

In-Kind Support

The Organization records various types of in-kind support including professional services and materials. Contributed professional services are recognized if the service received creates or enhances long-lived assets or requires specialized skill, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received.

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Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at May 31, 2022. The allowance for uncollectible accounts was approximately $3,600 for the year ended May 31, 2021. The Organization has no policy for charging interest on overdue accounts.

Concentration of Credit Risk

The Organization maintains its cash accounts in several financial institutions, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

Current Vulnerability Due to Certain Concentrations

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. For the years ended May 31, 2022 and 2021, approximately 80% and 71%, respectively, of the Organization's total revenue was received from government agencies. The future nature of the Organization is dependent upon continued support from the government.

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Property and Depreciation

Purchased property and equipment are stated at cost at the date of acquisition or at fair value at the date of receipt in the case of donated property. The Organization generally capitalizes and depreciates all assets with a cost greater than $5,000 and an expected life greater than one year. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings and improvements	10 - 40 Years
Vehicles and equipment	5 - 10 Years
Furniture and fixtures	7 Years

The use of certain assets is specified under the terms of grants received from agencies of the federal government. These grants also place liens on certain assets and impose restrictions on the use of funds received from the disposition of the property. Depreciation expense for the years ended May 31, 2022 and 2021 totaled $989,773 and $909,155, respectively.

Advertising

The Organization expenses advertising costs as incurred.

Income Taxes

Southwestern Community Services, Inc. and SCS Management Corporation are exempt from Federal income taxes, under Section 501(c)(3) of the Internal Revenue Code and are not private foundations. As such, they are exempt from income tax on their exempt function income.

SCS Housing, Inc., SCS Development Corporation and SCS Housing Development, Inc. are taxed as corporations. SCS Housing Inc. has federal net operating loss carryforwards available for the May 31, 2022 and 2021 tax returns totaling $1,252,122 and $1,230,191, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2027. SCS Development Corporation has federal net operating loss carryforwards totaling $513 and $542 at May 31, 2022 and 2021, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2022. SCS Housing Development, Inc. has federal net operating loss carryforwards totaling $55,129 and $59,861 at May 31, 2022 and 2021, respectively. These loss carryforwards may be offset against future taxable income and, if not used, will begin to expire in 2035.

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The tax effects of the carryforwards as related to deferred tax assets is as follows as of May 31, 2022 and 2021:

	2022	2021
Tax benefit from loss carryforwards	$274,630	$271,025
Valuation allowance	(274,630)	(271,025)
Deferred tax asset	$ -	$ -

Drewsville, Troy Senior, Winchester, Keene East Side, Swanzey, Snow Brook, Keene Highland, and Warwick are taxed as partnerships. Federal income taxes are not payable by, or provided for these entities. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740, "Accounting for Income Taxes," established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Organization's tax position taken on its income tax returns for all open years and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

Fair Value of Financial Instruments

FASB ASC Topic No. 820-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with ASC 820-10, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, Topic 820-10 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under ASC Topic 820-10 are described as follows:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 – Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

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Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The carrying amount of cash, accounts receivables, prepaid expenses, accounts payable, accrued expenses, and refundable advances approximates fair value because of the short maturity of those instruments.

Support and Revenue Recognition

Contracts with Customers

Program fees are reported at the amount that reflects the consideration to which the Organization expects to be entitled for providing childcare services to its clients.

Generally, the Organization bills customers and third-party payors several days after the services are performed. Revenue is recognized as performance obligations are satisfied. Performance obligations are determined based on the nature of the services provided by the Organization. The Organization measures the performance obligations of its childcare services to the point when it is no longer required to provide services to the client, which is generally weekly for childcare services. These services are considered to be a single performance obligation.

Revenue for performance obligations satisfied at a point in time is recognized when services are provided, and the Organization does not believe it is required to provide additional services to the client.

Based on the nature of services provided by the Organization and due to the fact that all of the Organization's performance obligations related to contracts with a duration of less than one year, the Organization has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a) and, therefore is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

The transaction price for childcare services is based on standard charges for services provided to clients. Under the terms of the State of New Hampshire Department of Health and Human Services childcare subsidy programs, reimbursement for childcare services provided may differ from established rates. It is the Organization's policy to set its rates to be consistent with current reimbursement rates. Therefore, amounts due do not include significant variable consideration subject to retroactive revenue adjustments due to settlement of reviews and audits.

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Private Grant Revenue and Contributions

Private grant contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statements of activities as net assets released from restrictions.

Grants and Support

Grant revenue is derived from various federal grant agreements and various state and private entity passthrough grant agreements and contracts to provide funding support of the Organization's programs and services provided by the Organization including childcare, child development, social, health, nutrition, employment, language, energy, and special needs services to families enrolled in the Organization's programs. The Organization has evaluated its grant agreements against applicable accounting standard guidance and determined that the grant agreements are contributions (nonreciprocal transaction) conditioned upon certain performance requirements and/or incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenses in compliance with specific provisions of the grant agreements.

Rental Revenue

The Organization derives revenues from the rental of apartment units. Revenues are recognized as income monthly, when rents become due and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Partnership expects to be entitled to in exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use. The costs of providing certain program and supporting services have been directly charged.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human services. The Indirect cost rate is 12% effective from June 1, 2021 through May 31, 2022.

NOTE 2 BANK LINE OF CREDIT

The Organization has a $250,000 revolving line of credit agreement with a bank. Interest is due monthly and is stated at the Wall Street Journal Prime Rate or at a floor rate of 4%. The line is secured by all the Organization's assets. As of May 31, 2022 and 2021, the interest rate was 4%. There was no outstanding balance at May 31, 2022 and 2021.

NOTE 3 LONG TERM DEBT

The long term debt consisted of the following at May 31:

	2022	2021
1% mortgage payable to New Hampshire Housing in monthly installments for principal and interest of $891 through August 2032. The note is secured by real estate of the Organization (NHH, 96 Main Street)	$ 117,535	$ 127,000
Non-interest bearing mortgage payable to Community Development Finance Authority, in quarterly principal payments based on an operating income formula applied to affordable housing portion of the specified real estate. The note is secured by real estate of the Organization (CDFA, 96 Main Street)	25,589	27,589

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	2022	2021
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through September 2031, or until project is sold or refinanced. The note is secured by real estate of the Organization (NHH, 17 Pearl).	242,708	242,708
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through July 2032, unless there is surplus cash from which to make a payment, or until project is sold or refinanced. The note is secured by real estate of the Organization (NHH, 41-43 Central).	376,066	376,066
4.25% mortgage payable to a bank in monthly installments for principal and interest of $1,875 through December 2016, with a balloon payment that was due January 2017. The note was amended during the year ended May 31, 2019, and is now due December 2026. Under the amendment, interest rate is 4.94% and monthly installments for principal and interest are $1,957 The note is secured by real estate of the Organization (People's United Bank, Milestones).	94,456	112,702
4.375% note payable to Rural Housing Service in monthly installments for principal and interest of $11,050 through May 2049. The note is secured by real estate of the Organization (TD Bank, Keene Office).	2,095,301	2,134,970
Non-interest bearing note payable to Cheshire County in New Hampshire. Payment is not necessary unless Organization defaults on contract. The note is secured by real estate of the Organization (CDBG, Keene Office).	460,000	460,000

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	2022	2021
Note payable to a bank in monthly installments for principal and interest of $2,463 including interest through May 2039. Interest is adjusted every five years based on remaining principal balance and "Classic Advantage Rate" provided by Federal Home Loan Bank of Boston which resulted in an interest rate of 4.67% at May 31, 2022 and 2021. The note is secured by real estate of the Organization (TD Bank, Keene Office/Community Way).	362,931	376,617
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, Ashuelot).	50,000	75,000
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note is forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization (HUD, 112 Charlestown Road).	30,000	45,000
Non-interest bearing note payable to New Hampshire Housing in annual payments in the amount of 50% of annual surplus cash through July 2042 at which time the remaining balance is due. The note is secured by real estate of the Organization (NHH, Second Chance).	794,189	794,189
Non-interest bearing note payable to a county in New Hampshire. No payment is due and 5% of the balance is forgiven each year through 2032 when the remaining balance becomes due. The note is secured by real estate of the Organization (CDBG, Second Chance).	296,217	311,808

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	2022	2021
Non-interest bearing note payable to a county in New Hampshire, relating to an agreement between the City of Keene and SCS for the purpose of renovating Keene shelters. In total, SCS will receive $472,000 from CDBG. The agreement was amended during the year ended May 31, 2022 to increase the total loan to $652,091. SCS will receive the funds as progress is made. The note is secured by real estate of the Organization and will be fully forgiven providing the facility serves low- and moderate-income individuals for 20 years (Keene Shelters).	629,280	127,215
5.54% note payable to a finance company in monthly installments for principal and interest of $543 through August 2022. The note is secured by a vehicle (Ally, Econoline Van).	1,581	7,815
2.99% note payable to a bank in monthly installments for principal and interest of $820 through May 2031. The note is secured by real estate of the Organization (Savings Bank of Walpole, 45 Central Street).	76,974	84,395
Non-interest bearing note payable to the City of Keene, New Hampshire. The note expires in June 2022 and payment is not necessary unless the Organization defaults on contract. The note is secured by real estate of the Organization (City of Keene, 139 Roxbury Street).	77,100	77,100
Non-interest bearing note payable to the City of Keene, New Hampshire, with an original balance of $240,000 reduced to $204,000 when the Organization acquired the note from Keene Housing in July 2020. No payment is due and 5% of the balance is forgiven each year through June 2037. The note is secured by real estate of the Organization (City of Keene, 139 Roxbury Street).	192,000	204,000
3.575% note payable to a finance company in monthly installments for principal and interest of $650 through September 2026. The note is secured by a vehicle (Leaf, Dodge Ram).	30,888	

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	2022	2021
3.75% note payable to a finance company in monthly installments for principal and interest of $530 through November 2026. The note is secured by a vehicle (Leaf, Promaster Van).	25,960	-
4.373% note payable to a finance company in monthly installments for principal and interest of $534 through December 2026. The note is secured by a vehicle (Leaf, Promaster Van).	26,576	-
Troy Senior - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in June 2029. The note is secured by real estate of the Organization (CDBG).	640,000	640,000
Troy Senior - Non-interest bearing note payable to New Hampshire Housing Finance Authority to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHH).	140,210	140,210
Keene East Side - Non-interest bearing note payable to a county in New Hampshire. Payments are deferred until the note matures in December 2028. The note is secured by real estate of the Organization (CDBG).	900,000	900,000
Keene East Side - Non-interest bearing note payable to New Hampshire Community Development Finance Authority (CDFA) to fund energy upgrades and capital improvements. Beginning in 2016, 10% of the note is forgiven each year based on the rolling balance. The mortgage may be released after ten years in January 2026. The note is secured by real estate of the Organization (CDFA).	116,841	139,860

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	2022	2021
Keene East Side - Non-interest bearing note payable to New Hampshire Housing to fund energy efficient improvements through the Authority's Greener Homes Program. Payment is deferred for 30 years, through August 2042. The note is secured by real estate of the Organization (NHH).	228,934	228,934
Swanzey - Non-recourse, 4.90% simple interest mortgage note payable to the New Hampshire Housing (HOME), due September, 2033, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	286,530	287,710
Swanzey - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due September 2043, payable in monthly installments of $1,698, including interest at 2.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 40 year term of the mortgage.	341,364	353,561
Snow Brook - Non-recourse, mortgage note payable to New Hampshire Housing, due July 2057, payable in monthly installments of $2,002 including interest at 4.35% secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	431,859	436,974
Snow Brook - Non-recourse, zero interest mortgage note payable to New Hampshire Housing (AHF), due June 2034, principal and interest payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage.	237,173	237,173

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	2022	2021
Winchester - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due May 2032, payable in monthly installments of $370, including interest at 2.00%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHH).	39,850	43,450
Winchester - Non-recourse, zero interest bearing mortgage note payable to New Hampshire Housing (FAF), due May 2032, payable at the sole discretion of the lender from the excess cash of the borrower determined by formula, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30-year term of the mortgage note (NHH).	77,452	79,609
Winchester - Non-recourse, zero interest bearing, direct subsidy AHP loan secured by the Partnership's land and buildings, subject to low income housing restrictions under the terms of the AHP agreement. In the event of a default under the aforementioned agreement, the loan is due upon demand with interest accrued at a rate of 11.67% for the period the funds were outstanding (Federal Home Loan Bank).	150,000	150,000
Keene Highland - Non-recourse mortgage note payable to New Hampshire Housing (AHF), due August 2035, payable in monthly installments of $3,122, including interest at 2.90%, secured by the Partnership's land and buildings, subject to low income housing use restrictions for the 30 year term of the mortgage note (NHH).	409,579	434,765
Keene Highland - 30 year, zero interest, non-recourse deferred mortgage note payable to the City of Keene, New Hampshire due June 2035, payment of principal is deferred until the due date, secured by land and buildings (City of Keene).	915,000	915,000

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	2022	2021
Warwick - 30 year, zero interest, non-recourse deferred mortgage note payable to the Town of Winchester, New Hampshire due August 2036; payment of principal is deferred until the due date, secured by land and buildings (Town of Winchester).	500,000	500,000
Total long-term debt before unamortized deferred financing costs	11,420,143	11,071,420
Unamortized deferred financing costs	(16,957)	(17,619)
	11,403,186	11,053,801
Less current portion due within one year	159,974	142,174
	$11,243,212	$10,911,627

The schedule of maturities of long term debt at May 31, 2022 is as follows:

Year Ending May 31	Amount
2023	$ 159,974
2024	164,282
2025	170,410
2026	176,786
2027	159,624
Thereafter	10,589,067
Total	$11,420,143

NOTE 4 ECONOMIC INJURY DISASTER LOAN

During June 2020, the Organization received an Economic Injury Disaster Loan (EIDL) from the Small Business Administration with proceeds in the amount of $150,000. The EIDL is payable over 30 years at an interest rate of 2.75% with a deferral of payments for 30 months from the date of the note. Installments, including principal and interest, of $641 monthly begin in December 2022. The balance of principal and interest will be payable in December 2052. The loan is secured by the Small Business Administration.

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The scheduled maturities of the EIDL as of May 31, 2022 were as follows:

Year Ending May 31	Amount
2023	$ 3,585
2024	3,685
2025	3,788
2026	3,893
2027	4,001
Thereafter	131,048
	$ 150,000

NOTE 5 FORGIVENESS OF DEBT

During the years ended May 31, 2022 and 2021, the Organization realized forgiveness of debt income in connection with notes payable to Community Development Block Grant, HUD and Community Development Finance Authority. Forgiveness of debt income totaled $90,609 and $79,431 for the years ended May 31, 2022 and 2021, respectively.

The Organization recognized forgiveness of debt of $439,070 related to the Paycheck Protection Program during the year ended May 31, 2021. See additional detail at **Note 16**.

NOTE 6 OPERATING LEASES

The Organization leases facilities, equipment and vehicles under non-cancelable lease agreements at various financial institutions. Lease periods range from month to month to 2027. Monthly lease payments range from $900 to $3,625. Lease expense for the years ended May 31, 2022 and 2021 totaled $156,230 and $148,143, respectively.

Future minimum payments as of May 31, 2022 on the above leases are as follows:

Year Ending May 31	Amount
2023	$ 52,915
2024	49,500
2025	49,481
2026	49,959
2027	41,576
Total	$ 243,431

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NOTE 7 ACCRUED COMPENSATED BALANCES

At May 31, 2022 and 2021, the Organization accrued a liability for future annual leave time that its employees had earned and vested in the amount of $143,703 and $144,916, respectively.

NOTE 8 CONTINGENCIES

Southwestern Community Services, Inc. is the 100% owner of SCS Housing, Inc. and SCS Housing Development, Inc. SCS Housing, Inc. and SCS Housing Development, Inc. are the general partners of eight limited partnerships formed to develop low-income housing projects through the use of Low Income Housing Tax Credits. Southwestern Community Services, Inc., SCS Housing, Inc. and SCS Housing Development, Inc. have guaranteed repayment of liabilities of various partnerships totaling approximately $11,760,000 and $11,929,000 at May 31, 2022 and 2021, respectively.

Partnership real estate with a cost basis of approximately $27,348,000 at May 31, 2022 and 2021 provides collateral on these loans.

The Organization receives funds under various state grants and from Federal sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If costs were found not to have been incurred in compliance with the laws and regulations, the Organization might be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of May 31, 2022 and 2021.

NOTE 9 RELATED PARTY TRANSACTIONS

During the years ended May 31, 2022 and 2021, SCS Housing, Inc. managed nine and eleven limited partnerships, respectively. Management fees charged by SCS Housing, Inc. totaled $237,822 and $228,239, for the years ended May 31, 2022 and 2021, respectively. Additionally, SCS Housing, Inc. has advanced the limited partnerships funds for cash flow purposes over several years.

The Organization has also advanced funds to a related entity for Department of Housing and Urban Development (HUD) sponsorship purposes.

The total amounts due and expected to be collected from the limited partnerships and related entities totaled $47,566 and $55,138 at May 31, 2022 and 2021, respectively.

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NOTE 10. EQUITY INVESTMENT

Southwestern Community Services, Inc. and related companies use the equity method to account for their financial interests in the following companies:

	2022	2021
Cityside Housing Associates, LP	$ (9,516)	$ (9,509)
Marlborough Homes, LP	(57)	(43)
Payson Village Senior Housing Associates, LP	(12,539)	(12,524)
Railroad Square Senior Housing Associates, LP	(2,436)	(2,247)
Woodcrest Drive Housing Associates, LP	137,205	180,727
Westmill Senior Housing, LP	34	49
Alstead Senior Housing Associates, LP	(18,461)	(18,452)
	$ 94,230	$ 138,001

SCS Housing Development, Inc. is a 0.01% partner of Cityside Housing Associates, LP, Marlborough Homes, LP, Payson Village Senior Housing Associates, LP, Warwick Meadows Housing Associates, LP, Woodcrest Drive Housing Associates, LP, and Alstead Senior Housing Associates, LP; a 0.10% partner of Railroad Square Senior Housing Associates, LP; and a 1% partner of Westmill Senior Housing, LP during the years ended May 31, 2022 and 2021.

SCS Housing, Inc. is a 0.01% partner of Winchester Senior Housing Associates, LP, Swanzey Township Housing Associates, LP, Snow Brook Meadow Village Housing Associates, LP, and Keene Highland Housing Associates, LP during the years ended May 31, 2022 and 2021.

The remaining 99.99% ownership interest in Keene Highland Housing Associates, LP and Warwick Meadow Housing Associates, LP were acquired by Southwestern Community Services, Inc. during the year ending May 31, 2021 (see **Note 14**), and therefore the limited partnerships are included in the consolidated financial statements for the years ended May 31, 2022 and 2021.

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Summarized financial information for entities accounted for under the equity method as of May 31, 2022 and 2021, consists of the following:

	2022	2021
Total assets	$ 51,204	$ 56,169
Total liabilities	14,923	15,200
Capital/Member's equity	36,281	37,969
	$ 51,204	$ 53,169
Income	$ 3,306	$ 3,267
Expenses	4,713	4,719
Net loss	$ (1,407)	$ (1,452)

NOTE 11 RETIREMENT PLAN

The Organization maintains a tax sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees who have had at least 30 days of service to the Organization are eligible to contribute to the plan. The Organization begins matching contributions after the employee has reached one year of service. Employer contributions are at the Organization's discretion and totaled $310,304 and $296,322 for the years ended May 31, 2022 and 2021, respectively.

NOTE 12 RESTRICTIONS ON NET ASSETS

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

	2022	2021
NNECAC – Annual Conference Fund	$ -	$ 16,646
GAPS/Warm Fund	108,508	101,736
Transport	20,000	90,000
HS Parents Association	5,844	6,967
Total net assets with donor restrictions	$ 134,352	$ 215,349

NOTE 13. BOARD DESIGNATED NET ASSETS

The board designates a portion of the unrestricted net assets for WM Marcello GAPS funds. There was $12,792 and $12,790 designated by the board at May 31, 2022 and 2021, respectively.

NOTE 14. TRANSFER OF PARTNERSHIP INTERESTS

During the year ended May 31, 2021, Southwestern Community Services, Inc. acquired a partnership interest in two low-income housing limited partnerships: Keene Highland and Warwick. The amount paid for the partnership interest in Keene Highland and Warwick was $1 each, and at the time of acquisition, Southwestern Community Services, Inc. became the general partner.

The following is a summary of the assets and liabilities of the partnerships at the date of acquisition:

	Keene Highland	Warwick
Date of Transfer	07/01/2020	01/01/2021
Cash	$ 156,907	$ 68,061
Security deposits	21,321	12,460
Cash reserves	391,456	154,727
Property, net	2,769,245	1,237,249
Other assets	25,946	10,861
Total assets	3,364,875	1,483,358
Notes payable	1,372,220	518,078
Other liabilities	85,048	18,939
Total liabilities	1,457,268	537,017
Partners' capital	1,907,607	946,341
Partners' capital previously recorded as an investment in related parties	269	28
Partners' capital transferred	$ 1,907,876	$ 946,369

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NOTE 15 LIQUIDITY AND AVAILABILITY

The following represents Southwestern Community Services, Inc. and related companies' financial assets as of May 31, 2022 and 2021:

	2022	2021
Financial assets at year end:		
Cash and cash equivalents	$ 3,153,976	$ 1,722,941
Accounts receivable	1,745,952	1,783,993
Due from related party	47,566	55,138
Cash escrow and reserve funds	1,479,277	1,471,741
Total financial assets	6,426,771	5,033,813
Less amounts not available to be used within one year:		
Due from related party	(47,566)	(55,138)
Reserve funds	(1,479,277)	(1,471,741)
Total amounts not available within one year	(1,526,843)	(1,526,879)
Financial assets available to meet general expenditures over the next twelve months	$ 4,899,928	$ 3,506,934

The Organization has a goal to maintain unrestricted cash on hand to meet 30 days of normal operating expenditures, which are, on average, approximately $2,350,000 and $1,559,000 at May 31, 2022 and 2021, respectively. The Organization has a $250,000 line of credit available to meet cash flow needs.

NOTE 16 PAYCHECK PROTECTION PROGRAM

In April 2020, the Organization received loan proceeds in the amount of $439,070 under the Paycheck Protection Program (PPP). The PPP, is established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act). If the Organization did not meet the loan criteria, the unforgiven portion of the PPP loan is payable over five years at an interest rate of 1%, with a deferral of payments for the first ten months. The Organization has used the proceeds for purposes consistent with the PPP and the PPP loan has been forgiven in full. Therefore, forgiveness of the loan totaling $439,070 was recognized on the Consolidated Statement of Activities for the year ended May 31, 2021.

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NOTE 17 RECLASSIFICATION

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

NOTE 18 OTHER EVENTS

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Organization's operations. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic. The Organization's business could also be impacted should the disruptions from COVID-19 lead to changes in consumer behavior. COVID-19 also makes it more challenging for management to estimate future performance of the businesses, particularly over the near to medium term.

NOTE 19 SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through February 9, 2023, the date the financial statements were available to be issued.

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES

FOR THE YEAR ENDED MAY 31, 2022

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2022 Total
REVENUES AND OTHER SUPPORT									
Government contracts	$ 6,681,796	$ 3,398,274	$ 12,926,412	$ 4,791	$ 714,198	$ 225,735	$ 23,951,204	$ 602,370	$ 24,553,574
Program service fees	1,163,537	-	93,555	781,840	-	948,475	2,985,407	6,000	2,991,407
Rental income	-	-	84,048	1,713,405	-	-	1,797,451	20,185	1,817,636
Support	68,298	14,491	254,636	-	191,342	120,408	649,175	20,000	669,175
Sponsorship	-	-	-	-	-	28,520	28,520	-	28,520
Interest income	7	2	153	302	56	54	574	525	1,099
Forgiveness of debt	-	-	67,590	23,019	-	-	90,609	-	90,609
Miscellaneous	10,270	1,033	9,973	88,670	33,651	-	141,797	15,157	156,954
In-kind contributions	-	89,366	-	-	-	-	89,366	-	89,366
Total revenues and other support	$ 7,923,908	$ 3,503,166	$ 13,436,385	$ 2,610,227	$ 939,245	$ 1,321,192	$ 29,734,103	$ 664,237	$ 30,398,340
EXPENSES									
Payroll	$ 551,449	$ 1,553,713	$ 601,469	$ 672,177	$ 340,079	$ 416,924	$ 4,135,811	$ 856,748	$ 4,992,559
Payroll taxes	45,132	127,557	49,849	51,549	30,490	35,545	340,122	68,379	408,501
Employee benefits	137,544	387,109	140,322	217,637	27,775	137,184	1,047,571	101,743	1,149,314
Retirement	31,440	95,678	32,887	49,044	16,083	18,580	243,710	66,594	310,304
Advertising	1,066	12,573	428	7,537	8,801	-	30,405	5,120	35,525
Bank charges	55	-	553	4,650	-	-	5,348	9,701	15,049
Computer cost	307	15,754	13,319	8,001	14,818	-	52,199	127,747	179,946
Contractual	828,975	15,256	67,421	26,033	-	35,197	982,882	83,330	1,066,212
Depreciation	-	26,438	134,036	674,506	-	3,810	838,790	150,983	989,773
Dues/registration	-	2,539	-	490	508	125	3,662	11,739	15,401
Duplicating	-	8,660	-	-	-	-	8,660	5,503	14,163
Insurance	6,123	16,620	35,676	62,108	19,659	7,313	147,699	45,537	193,236
Interest	-	423	9,536	48,822	-	278	59,059	118,506	177,565
Meeting and conference	-	-	354	3,255	832	2,862	7,303	1,636	8,939
Miscellaneous expense	670	2,917	120	112,217	6,388	5,102	127,414	30,814	158,228
Miscellaneous taxes	-	-	-	129,976	-	-	129,976	150	130,126
Equipment purchases	14,730	3,421	-	5,376	-	519	24,046	720	24,766
Office expense	43,201	8,735	22,754	10,409	3,513	90	88,702	24,071	112,773
Postage	190	383	28	24	171	-	796	33,927	34,723
Professional fees	1,075	-	4,323	26,930	-	220	32,548	85,753	118,301
Staff development and training	1,866	2,687	825	3,095	121	1,665	10,259	8,781	19,040
Subscriptions	-	-	-	228	-	-	228	180	408
Telephone	5,147	3,727	21,670	19,709	1,930	1,298	53,481	46,594	100,075
Travel	4,715	18,859	11,158	14,784	26,330	249	76,095	1,428	77,523
Vehicle	9,433	-	2,099	24,565	79,218	13,081	128,374	1,420	129,794
Rent	8,000	16,300	-	-	24,595	-	48,895	-	48,895
Space costs	21,837	205,132	456,408	886,317	19,742	25	1,589,461	164,162	1,753,623
Direct client assistance	5,338,825	212,648	11,724,070	11,007	37,540	2,953	17,327,043	-	17,327,043
In-kind expenses	-	89,366	-	-	-	-	89,366	-	89,366
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	7,051,780	2,826,493	13,349,415	3,070,446	658,791	683,000	27,639,905	2,031,266	29,671,171
Allocation of management and general expenses	518,236	207,720	981,053	225,648	48,415	50,194	2,031,266	(2,031,266)	-
TOTAL FUNCTIONAL EXPENSES	$ 7,568,996	$ 3,034,213	$ 14,330,468	$ 3,296,094	$ 707,206	$ 733,194	$ 29,671,171	$ -	$ 29,671,171

See Independent Auditors' Report

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SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES

FOR THE YEAR ENDED MAY 31, 2021

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	2021 Total
REVENUES AND OTHER SUPPORT									
Government contracts	$ 4,633,049	$ 3,125,051	$ 5,267,961	$ 4,060	$ 795,997	$ -	$ 13,826,118	$ 625,379	$ 14,451,497
Program service fee	1,028,348	-	56,851	846,971	-	776,732	2,708,902	-	2,708,902
Rental income	-	-	90,984	1,566,630	-	127	1,657,741	-	1,657,741
Support	55,162	9,969	242,175	-	180,072	114,194	601,572	66	601,638
Sponsorship	-	-	-	-	-	21,703	21,703	-	21,703
Interest income	13	11	198	388	22	35	667	735	1,402
Forgiveness of debt	-	-	56,411	23,020	-	-	79,431	439,070	518,501
Miscellaneous	1,947	3,908	4,613	119,379	25	39,362	169,234	69,862	239,096
In-kind contributions	-	65,414	-	-	-	-	65,414	-	65,414
Total revenues and other support	$ 5,718,519	$ 3,204,353	$ 5,719,193	$ 2,560,448	$ 976,116	$ 952,153	$ 19,130,782	$ 1,135,112	$ 20,265,894
EXPENSES									
Payroll	$ 486,387	$ 1,518,514	$ 491,084	$ 725,103	$ 350,843	$ 439,136	$ 4,011,067	$ 752,116	$ 4,763,183
Payroll taxes	25,674	106,566	37,005	43,514	30,248	33,024	276,033	120,497	396,530
Employee benefits	171,270	381,988	144,229	263,870	55,553	180,793	1,197,703	46,508	1,244,211
Retirement	32,604	85,778	24,671	51,308	20,760	14,238	229,357	68,965	298,322
Advertising	-	3,100	386	1,295	1,638	-	6,419	133	6,552
Bank Charges	10	-	1,130	4,109	-	11	5,260	8,766	14,026
Computer cost	225	28,110	12,051	7,765	16,171	-	64,322	183,132	247,454
Contractual	1,007,401	12,804	42,954	61,431	880	48,737	1,174,007	59,518	1,233,525
Depreciation	-	26,438	117,867	603,938	-	7,620	755,863	153,192	909,155
Dues/registration	-	2,290	-	320	543	-	3,153	8,619	11,772
Duplicating	69	6,160	-	-	-	-	8,229	4,588	12,817
Insurance	5,539	15,035	33,483	57,881	15,298	6,890	134,126	43,490	177,616
Interest	-	5,955	5,983	48,121	-	1,690	61,749	113,918	175,667
Meeting and conference	-	-	-	840	154	133	1,127	1,637	2,764
Miscellaneous expense	2,863	-	1,242	82,239	9,546	1,359	97,249	2,675	99,924
Miscellaneous taxes	-	-	-	101,224	-	-	101,224	300	101,524
Equipment purchases	386	3,330	-	6,521	-	-	10,237	2,808	13,045
Office expense	19,084	17,479	60,872	11,834	2,568	749	112,586	49,579	162,165
Postage	300	368	126	37	348	-	1,179	31,999	33,178
Professional	1,050	-	3,300	38,627	-	-	42,977	81,034	124,011
Staff development and training	3,408	1,327	165	2,488	614	1,185	9,185	17,341	26,526
Subscriptions	-	-	-	98	-	-	98	2,767	2,865
Telephone	2,429	3,108	20,892	18,872	2,299	1,117	48,515	47,535	96,050
Travel	8,104	12,328	7,212	9,515	16,338	-	51,497	5,675	57,172
Vehicle	6,147	4,170	1,748	41,329	35,941	9,852	99,187	3,912	103,099
Rent	-	24,659	-	-	21,112	-	45,771	-	45,771
Space costs	-	122,478	384,093	718,703	16,731	114	1,242,119	139,968	1,382,087
Direct client assistance	3,788,549	179,702	4,126,109	12,971	24,399	3,782	8,135,512	-	8,135,512
In-kind expenses	-	65,414	-	-	-	-	65,414	-	65,414
TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION	5,559,497	2,629,099	5,516,502	2,913,953	621,784	750,430	17,991,265	1,948,672	19,939,937
Allocation of management and general expenses	602,161	284,763	597,504	315,616	67,347	81,281	1,948,672	(1,948,672)	-
TOTAL FUNCTIONAL EXPENSES	$ 6,161,658	$ 2,913,862	$ 6,114,006	$ 3,229,569	$ 689,131	$ 831,711	$ 19,939,937	$ -	$ 19,939,937

See Independent Auditors' Report

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SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2022

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE	
U.S. Department of Agriculture					
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	State of NH, Department of Health & Human Services	010-090-52600000-102-500734		$ 250,358
Child and Adult Care Food Program	10.558	State of NH, Department of Education	Unknown	$ 114,790	
Child and Adult Care Food Program	10.558	State of NH, Department of Education	Unknown	89,483	204,273
Food Distribution Cluster					
Commodity Supplemental Food Program	10.565	State of NH, Department of Health & Human Services	010-090-52600000-102-500734	2,400	
Commodity Supplemental Food Program (Food Commodities)	10.565	Community Action Program Belknap-Merrimack Counties	Unknown	106,339	108,739
Total U.S. Department of Agriculture					$ 563,370
U.S. Department of Housing and Urban Development					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	City of Keene	SCS/Shelter Improvements		$ 618,918
Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Housing Supports	05-95-95-958310-717600000-102-50731	$ 12,255	
COVID-19 Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Housing Supports	05-95-42-423010-79270000	283,853	296,108
Supportive Housing Program	14.235	State of NH, DHHS, Bureau of Housing Supports	05-95-95-958310-717600000-102-50731	133,970	
Supportive Housing Program	14.235	State of NH, DHHS, Bureau of Housing Supports	05-95-42-423010-79270000	27,970	161,940
Shelter Plus Care	14.238	State of NH, DHHS, Bureau of Housing Supports	NH0057L1T001910		226,294
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH0092L1T001904	83,228	
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH0096L1T001904	126,004	
Continuum of Care Program	14.267	State of NH, DHHS, Bureau of Housing Supports	NH0074L1T001907	83,857	293,089
Total U.S. Department of Housing and Urban Development					$ 1,596,349
U.S. Department of Transportation Federal Transit Administration (FTA)					
Formula Grants for Rural Areas	20.509	State of NH, Department of Transportation	04-96-96-964010-2916		$ 548,491
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of NH, Department of Transportation	04-96-96-964010-2916		56,465
Federal Transit Cluster					
Bus and Bus Facilities Formula & Discretionary Programs (Bus Program)	20.526	State of NH, Department of Transportation	04-96-96-964010-2916		3,028
Total U.S. Department of Transportation Federal Transit Administration (FTA)					$ 607,984

See Notes to Schedule of Expenditures of Federal Awards

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SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2022

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER		FEDERAL EXPENDITURE	
U.S. Department of Treasury						
Coronavirus Relief Fund	21.019	State of NH, DHHS, Bureau of Housing Supports	05-95-42-423010-19410000			$ 60,659
Emergency Rental Assistance Program	21.023	New Hampshire Housing	Unknown			11,410,655
Total U.S. Department of Treasury						$ 11,471,314
U.S. Department of Energy						
Weatherization Assistance for Low-Income Persons	81.042	State of NH, Office of Energy & Planning	01-02-024010-7706-074-500587			$ 869,132
Total U.S. Department of Energy						$ 869,132
U.S. Department of Health & Human Services						
Aging Cluster						
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, Office of Energy & Planning	01-02-024010-7706-074-500587	$	5,730	
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	State of NH, DHHS, Bureau of Elderly & Adult Services	05-95-48-481010-7872		70,240	$ 75,970
Grants to States to Support Oral Health Workforce Activities	93.236	State of NH, DHHS, NH Medicaid	1008368			2,463
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	State of NH, DHHS, Division of Public Health Services	01009057710000500731			16,071
Low Income Home Energy Assistance (Fuel Assistance)	93.568	State of NH, Office of Energy & Planning	02-52-52-520010-18870000-074-500587		1,426,061	
Low Income Home Energy Assistance (BWP)	93.568	State of NH, Office of Energy & Planning	01-02-02-024010-77050000-500587		297,968	
			02-52-52-520010-18870000-074-500587		138,431	
COVID-19 Low Income Home Energy Assistance	93.568	State of NH, DHHS, Administration for Children & Families, Office of Community Services	Grant #2001NHE5C3		307,274	
ARPA Low Income Home Energy Assistance (BWP)	93.568	State of NH, Office of Energy & Planning	02-052-052-520010-24490000-074-500587		33,617	
ARPA Low Income Home Energy Assistance	93.568	State of NH, Office of Energy & Planning	02-052-052-520010-24490000		4,150,168	6,353,519
Community Services Block Grant	93.569	State of NH, DHHS, Div. of Family Assistance	500731		357,612	
COVID-19 Community Services Block Grant	93.569	State of NH, DHHS, Division of Economic & Housing Stability	500731		222,106	579,718
Community Services Block Grant - Discretionary	93.570	State of NH, DHHS, Div. of Family Assistance	Unknown			22,852

See Notes to Schedule of Expenditures of Federal Awards

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SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2022

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S NUMBER	FEDERAL EXPENDITURE	
U.S. Department of Health & Human Services (continued)					
Head Start Cluster:					
Head Start	93.600	Direct Funding	01CH011494	$ 2,270,884	
COVID-19 Head Start	93.600	Direct Funding	01HE000388	68,776	$ 2,339,660
Total U.S. Department of Health & Human Services					$ 9,390,053
U.S. Department of Homeland Security:					
Emergency Food and Shelter National Board Program	97.024	State of NH, DHHS, Office of Human Services	Unknown		$ 9,293
Total U.S. Department of Homeland Security.					$ 9,293
TOTAL					$ 24,507,495

See Notes to Schedule of Expenditures of Federal Awards

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SOUTHWESTERN COMMUNITY SERVICES, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED MAY 31, 2022

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Southwestern Community Services, Inc. under programs of the federal government for the year ended May 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Southwestern Community Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

Southwestern Community Services, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 FOOD DONATION

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

NOTE 5 SUBRECIPIENTS

Southwestern Community Services, Inc. had no subrecipients for the year ended May 31, 2022.

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Leone McDonnell & Roberts
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
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STRATHAM

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
Southwestern Community Services, Inc.

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 consolidated financial statements of Southwestern Community Services, Inc. (a New Hampshire nonprofit corporation) and related companies, which comprise the consolidated statement of financial position as of May 31, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated February 9, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Southwestern Community Services, Inc.'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control.

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

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Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

Southwestern Community Services, Inc.'s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Southwestern Community Services, Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Southwestern Community Services, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Leone McDonnell & Roberts
Professional Association

Wolfeboro, New Hampshire
February 9, 2023

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Leone McDonnell & Roberts
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Southwestern Community Services, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southwestern Community Services, Inc.'s (a New Hampshire nonprofit corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Southwestern Community Services, Inc.'s major federal programs for the year ended May 31, 2022. Southwestern Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southwestern Community Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Southwestern Community Services, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Southwestern Community Services, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Southwestern Community Services, Inc.'s federal programs.

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Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Southwestern Community Services, Inc.'s compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Southwestern Community Services, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Southwestern Community Services, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Southwestern Community Services, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Southwestern Community Services, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

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requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Leone McDonnell & Roberts
Professional Association

Wolfeboro, New Hampshire
February 9, 2023

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SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MAY 31, 2022

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the consolidated financial statements of Southwestern Community Services, Inc. and related companies were prepared in accordance with GAAP.

2. One significant deficiency disclosed during the audit of the consolidated financial statements are reported in the *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*. No material weaknesses are reported.

3. No instances of noncompliance material to the consolidated financial statements of Southwestern Community Services, Inc. and related companies, which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.

5. The auditors' report on compliance for the major federal award programs for Southwestern Community Services, Inc. expresses an unmodified opinion on all major federal programs.

6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a), are reported in this Schedule.

7. The programs tested as major programs were: U.S. Department of Health and Human Services; Low-Income Home Energy Assistance, ALN 93.568; U.S. Department of Treasury; Emergency Rental Assistance Program, ALN 21.023; and U.S. Department of Transportation; Formula Grants for Rural Areas, ALN 20.509.

8. The threshold for distinguishing Type A and B programs was $750,000.

9. Southwestern Community Services, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

SIGNIFICANT DEFICIENCY

2022-001 – Lack of accurate and timely reconciliations

Criteria: Internal controls ensuring timely and accurate reconciliations.

Condition: There was a delay in accurate account reconciliations at May 31, 2022.

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Cause: The Organization's internal control policies and procedures were not followed as designed.

Effect: Significant and material journal entries were provided by the client to ensure accurate financial statements.

Context: Reconciliations were not prepared timely, which resulted in late client entries many of which were a result of audit testing and inquiries made by auditor.

Recommendation: Internal control policies and procedures should be followed throughout the year to ensure accurate and timely reconciliations.

Views of Responsible Officials: The Organization acknowledges that internal control policies relative to certain reconciliations were not followed as established. The Organization's Leadership and the Fiscal Department Leadership is aware that is this not acceptable and the expectation is that all fiscal controls and policies are to be followed in a timely and accurate manner.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

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SOUTHWESTERN COMMUNITY SERVICES, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED MAY 31, 2022

There were no findings or questioned costs that were required to be reported in the Schedule of Findings and Questioned Costs for the year ended May 31, 2021.

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Southwestern Community Services, Inc.
Board of Directors - 2024 Composition

	Cheshire County	Sullivan County
Constituent Sector	**Ron Nason** SCS Tenant	**Mary Lou Huffling** Fall Mountain Emergency Food Shelf Alstead Friendly Meals
	Heather Cameron Head Start Policy Council Parent Representative	**Anne Beattie** Newport Service Organization
Private Sector	**Kevin Watterson, *Chair*** Clarke Companies *(retired)*	**David Edkins, Vice-*Chair*** Town of Walpole
	Dominic Perkins, *Treasurer/Secretary* Senior VP, Retail Administration Savings Bank of Walpole	**Kerry Belknap Morris, M.Ed.** Early Childhood Education River Valley Community College
Public Sector	**Jay Kahn** State Senator, District 10	**Derek Ferland** Sullivan County Manager
	Andy Bohannon Parks, Recreation and Facilities Director City of Keene	**Liz Emerson** Planning and Zoning Administrator Town of Charlestown

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Katie Deines
[redacted]
[redacted]

Professional Experience

Seasoned human services professional with over 20 years of Trauma-Informed experience working with underserved populations. Extensive case management and mentoring experience in various settings, with the ability to form trusting relationships with individuals, teammates, and outside agencies.

Eyerly Ball-Unity Point Health Des Moines, IA 1/2022-12/2022

Mobile Outreach Project Director

- Managed integrated team of in-home and remote behavioral health professionals
- Ensured compliance with SAMHSA grant guidelines, policies, and procedures
- Developed program-specific internal policies and procedures
- Participated in and presented to multiple coalitions within five-county catchment area
- Trained and coached team through remote and in-person supervision
- Reviewed all documentation through Cerner electronic medical records software
- HIPPA trained
- Assisted in case management of clients with Serious Mental Health Issues, Severe Emotional Disturbances, and co-occurring disorders ages 8-65

Sac and Fox Tribe of the Mississippi Tama, IA 7/2021-11-2021

Temporary Grant Writer

- Researched grants on multiple databases to find relevant ARPA funding
- Worked with department supervisors to determine funding needs and gaps in services
- Write grants; narrative, budget, demographics, and other information as requested by the funder
- Worked with Tribal Council to discuss new programming and associated funding opportunities
- Submitted all grants in compliance with funding agencies
- Worked with grants program officers in pre-award phase to ensure application compliance

Families First Counseling Services, Marshalltown, IA 8/2020-4/2021

- Provided services to families who are working with the Child Welfare System
- Worked directly with the Iowa Department of Human Services to coordinate goals, ensuring safe case closure
- Provide Solution Based Casework to all families on caseload
- Supervise family interactions for those not living with their children
- Documented all contacts with families, worker, and other collateral contacts
- Submit monthly reports, quarterly reports, and service plans by strict deadlines

Sac and Fox Tribe of the Mississippi, Tama, IA 10/2019-8/2020

Victim's Advocate

- Responded to all crisis involving domestic violence and sexual assault in a culturally specific community
- Maintained a 24-hour crisis line
- Prepared reports on three grants: Office of Violence Against Women, Office of Victims of Crime, State of Iowa, Department of Justice
- Managed all above grants to ensure compliance
- Tracked and analyzed data using Empower database; identified gaps in services
- Documented all client and collateral contacts in Empower database
- Conducted home visits and provided supportive services to residents of Transitional Housing Program
- Assisted clients in housing search and application, transported clients to appointments and emergency shelters in counties outside of service area.
- Use trauma-informed approach to build relationships and serve culturally specific population
- Wrote and assisted in obtaining approximately $800,000 in grant funding through the Department of Justice

Eddy House, Inc., Reno, Nv 5/2016-10/2019

Resource Manager

- Created, implemented and maintained HUD rapid re-housing program
- Managed HUD Rapid Re-housing grant to house transition-aged homeless youth
- Designed Trauma Informed resource/referral programming; engaged community agencies in trauma informed service delivery
- Participated in Washoe County Health Department strategic plan committee regarding homelessness in

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Washoe County
- Conducted all agency intakes and assessments
- Worked individually with clients to address substance abuse, domestic violence, sex trafficking and other survival tactics and utilized a strength-based approach to identify paths to lifestyle changes
- Member of Legislative Committee; testified at legislative session about youth homelessness and education, lobbied with policy-makers regarding housing issues

Coughlin Vocational Counseling, Reno, NV
Vocational Counselor Intern/Job Developer 8/2012 – 5/2016
- Assisted primary counselor in all aspects of vocational plan development and vocational rehabilitation counseling.
- Performed labor market research.
- Provided job development/job placement services to individuals with disabilities.

Nevada Public Health Foundation, Carson City, NV 10/2013 - 10-2014
Health Information Manager
- Coordinated and presented statutory rape law education for youth in Nevada
- Planned, developed and implemented educational conferences for NPHF and other groups as needed
- Presented workshops to under-represented populations geared toward securing training and employment; interviewing skills and proper dress and conduct in the workplace
- Marketed Statutory Rape Education Project throughout state of Nevada, and presented curriculum to Mandatory reporters, law enforcement, and healthcare professionals
- Created and distributed materials for workshop marketing

THE CHILDREN'S CABINET, INC., Reno, NV 2/2005 – 3/2013
Case Manager
- Coordinated with State, County, and private agencies to ensure quality client services
- Managed case files according to strict specifications outlined under Nevada State Child Care Subsidy guidelines, as set forth in the Nevada Childcare Program
- Ability to interpret complicated policy and law and apply them to specific programs
- Received reports directly from Child Protective Services, and provided intensive case management to families at risk of entering the Child Welfare System
- Worked in tandem with Washoe County Child Protective Services to provide services to clients with children in the Child Welfare System
- Worked with youth aging out of foster care; coached clients in appropriate settings according to documented client limitations—education, employment, housing, and lifeskills
- Assisted clients in educational planning, FAFSA, and grant applicatio
- Planned and implemented programming and case management for girls residing in youth treatment center, ages 13-18

Education

Bachelor of General Studies
University of Nevada, Reno
2009

Master of Arts-Sociology
Arizona State University
Currently Enrolled
Graduation Date: 10/2023

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SHANNON YEATON

PROFILE

Certified Paraprofessional with 6+ years experience. Creative, motivated, open-minded thinker with 30 years of life experience. I am driven with a desire to help my fellow humans reach their fullest potential.

EXPERIENCE

SHELTER COORDINATOR, SOUTHWESTERN COMMUNITY SERVICES; KEENE, NH MARCH 2023 - PRESENT

Supporting the unhoused community with shelter, connecting with community resources, finding potential housing and supporting their daily needs.

- Completing intake paperwork and supplying clients with totes and basic needs.
- Assigning shelter beds to clients, updating and sharing bed logs.
- Overseeing the daily runnings of SCS shelters, delivering supplies and/or food to shelter clients.
- Maintaining client files, issuing verbal and written warnings.
- Case management with shelter clients and helping to address their barriers to being housed.

INTAKE SPECIALIST, SOUTHWESTERN COMMUNITY SERVICES; KEENE, NH 2022-MARCH 2023

Supporting individuals in need of community resources find and receive available assistance.

- Assisting individuals with rental and electrical assistance through the NHERAP program.
- Meeting with and assisting our hotel clients find resources and housing.
- SOARS certified.
- Case management with clients in need of supportive services.

PARAPROFESSIONAL, WINCHESTER SCHOOL; WINCHESTER, NH - 2016-2022

Support students with IEP or 504 Plans to reach and hopefully exceed their goals.

- Modify classroom assignments, support emotional/social skills, prepare schedules.
- Collaborate with fellow staff to problem solve situations in the future or in the moment.
- Manage and organize group social activities.

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STAY AT HOME MOM – 2003-2016

Manage and support an entire household.

- Managing/organizing schedules for 3 or more people.
- Meal planning and preparation.
- Money management; grocery shopping, bills, children and household supplies.

SEACOAST FLORIST; HAMPTON,NH – 2000-2003

- Customer service and support in person and on the phone.
- Designing floral arrangements for all occasions; weddings, funerals, proms and centerpieces.
- Replicate floral arrangements from photographs and original designs based on customer requests and preferences.

EDUCATION

THE ART INSTITUTE OF PHILADELPHIA, PHILADELPHIA, PA. ASSOCIATES DEGREE 1998

Areas of study; Photography and Graphic Design.

NOVA SOUTHEASTERN UNIVERSITY, FT. LAUDERDALE, FL. - 1992-1995

Ares of study; Marine Biology, Elementary Education and Art History.

HARRY S. TRUMAN H.S., LEVITTOWN, PA. 19057

High School Diploma; Spanish 4 years, Photography 2 years and graduated on the National Honor Society.

CERTIFICATIONS

- Paraprofessional.
- ASL Level one.
- CPI Training.

SKILLS

- Organizing multiple schedules and tasks.
- Great computer skills: Fluent in multiple computer systems;
  - Mac/Apple; Photoshop, Illustrator, Pages, Numbers etc.
  - Microsoft; Google classroom, Meet, Exel, Word etc.
- Creative thinker and problem solver.

[redacted]

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Sharon LaCount McKane

QUALIFICATION HIGHLIGHTS

- 30+ years' experience in Social Services, Human Services, and Administration
- 10+ years supervising staff, and volunteers
- Skilled at customer relations and interactions with large staff in diverse programs

WORK HISTORY

Southwestern Community Services, *Keene, NH* 2016 - Present
Administrative and Housing Stabilization Manager

- Supervise HSS Program Staff and Facilities, including approving timecards and PTO
- Review, build and maintain budgets for specific funding sources
- Administer and report EHP for the State of NH
- Manage HSS-GAPS Program
- Responsible for the annual evaluations of HSS Staff
- Coding and approval of HSS Program bills
- Assistance with all hiring, HR and onboarding of new program staff

Southwestern Community Services, *Keene, NH* 2007 - 2015
Receptionist/Administrative Office Manager/Housing Stabilization Support

- Created Diversion Assessment Tool database and input of completed forms
- Responsible for CSFP distribution, inventory, reports, mailings, organization and communication with volunteers and sites
- Supervised volunteers and seasonal staff
- Assisted Program Directors with completion and mailing of grants
- Supported all HSS staff as requested by the Director

Southwestern Community Services, *Keene, NH* 1986 - 2006
Receptionist/MIS Support/Web Design

- Operated telephone switchboard to answer, screen, or forward calls, providing information, taking messages, or scheduling appointments
- Greeted persons entering establishment, determined nature and purpose of visit, and directed or escorted them to specific destinations, resolving complaints as necessary
- Handled agency postage and fax machines and billing to all programs
- Responsible for maintaining and designing agency web site, and staff ID badges
- Provided computer software and hardware support to all staff

EDUCATION

Keene High School, *Keene, NH*
Diploma

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Lori A. Hathaway

[redacted]

Education

Keene State College BA in English May 2009 Keene, New Hampshire

Employment History

2011-Present SCS **Data Coordinator** Keene, New Hampshire

- Maintenance of daily Data Entry for several sub-programs
- Compiling and analyzing Data Reports as requested
- Maintenance of Data Quality on a regular basis
- Member, NH HMIS Advisory Committee
- Administration of Housing Security Guarantee Loan Program

2009-2011 SCS **Administrative Assistant** Keene, New Hampshire

- Research required to determine program eligibility for Weatherization Program
- Creation and maintenance of client files
- Scheduling of client audits
- Various administrative and support tasks

2000-2008 PEP-Direct **Donor Service Representative** Wilton, New Hampshire

- Fulfillment of special donor requests for non-profit organization
- Telephone interaction with donors
- Maintenance of donor records
- Generation of letters addressing donor issues and complaints

1996-1998 Claire's **Assistant Manager** Nashua, New Hampshire

- Supervised staff
- Responsible for opening and closing store
- Responsible for balancing registers and bank deposits
- Assisted customers with merchandise selection and purchases

Affiliation and Volunteer Experience

2020-Pres. Harmony Rebekah Lodge #16	**Member**	I. O. O. F.
2019-Pres. Beaver Brook Lodge #36	**Member**	I. O. O. F.
2009-2018 MUW Pacesetter Committee	**Member**	SCS
Kappa Delta Phi NAS, Kappa Gamma	**Member**	Keene State College

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CRAIG A. HENDERSON

[redacted]

SUMMARY OF QUALIFICATIONS

- Proficient in: Word, Excel, PowerPoint, Internet, Outlook, Photoshop,
- Ability to prioritize in a fast paced environment and to learn new tasks quickly and effectively
- Dedicated, reliable and responsible
- Extensive background in Social Services, Property Management, Finance, and Customer Service

EDUCATION

- B.A — Psychology with a specialization in counseling — May, 1999
  B.S — Business Management
  Keene State College
  Keene, NH 03435

EMPLOYMENT HISTORY

Henderson & Bosley Property Management — **8/02-Present**
President — **Keene, NH**

- Adhering to NH State housing laws and government housing programs
- Advertising and marketing of vacant apartments, creating leases, performing credit checks
- Property inspections and maintenance- including basic carpentry, landscaping etc.
- Research and management of investment opportunities

Southwestern Community Services — **05/23-Present**
HSS Program Consultant — **Keene, NH**

- Maintain compliance with State/Government/Agency protocols, procedures, and reporting
- Reviews and evaluates program policies and protocols to assure efficient operations of all Housing Stabilization Services programs.
- Acts as community liaison for community partners and funding sources

Southwestern Community Services — **05/16-05/23**
Director of Housing Stabilization Services — **Keene, NH**

- Designs and implements systems to provide efficient operations of all Housing Stabilization Services programs.
- Manages and leads assigned staff to ensure SCS policies and procedures are followed in a manner consistent with the organization's mission, values, and culture.
- Participates in the hiring of new employees and oversees the orientation and training of all assigned staff
- Maintain compliance with State/Government/Agency protocols, procedures, and reporting.

Southwestern Community Services — **10/07-05/16**
Assistant Director of Housing Stabilization Services — **Keene, NH**

- Monitor quality of services, operation of assigned programs, facilities, and staff.
- Process and certify tenant/client applications for all Supportive Housing Programs; facilitate move-in process; track and collect rents/subsidies utilizing Classic Real Estate Software; track and collect all match documentation; recertify tenants when necessary and in a timely manner.
- Maintain compliance with State/Government/Agency protocols, procedures, and reporting.

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Southwestern Community Services **02/03-10/07**
Long Term Transitional Housing Program Administrator **Keene, NH**

- Responsibilities include: Assisting the homeless of Cheshire County with budgeting and referrals to other needed services; Advocating on behalf of clients to create new networks and improve current relationships; providing counsel through tough transitions, as well as, creating and maintaining an environment of success through programs such as Mediation Training, Consumer Credit Counseling, Psychological Therapy, Parenting Classes, and First Time Homebuyers programs.
- Basic maintenance of shelter properties and inventory control
- Responsible to track data and create statistical reports based on information collected to assist in budget allocations for Southwestern Community Services

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AWARDS RECEIVED

- **Delta Mu Delta: National Business Honor Society**
- **Psi Chi: National Psychology Honor Society**

CONTINUING EDUCATION AND CERTIFICATIONS

04/18/2007 Certified Occupancy Specialist – National Center for Housing Management

09/23/2008 Successful completion of "Landlord and Tenant Law" seminar – Lorman Educational Services

02/23/2016 HUD Certified Housing Quality Standards Inspector

01/21/2016 Completed 8.5 hours of Nonviolent Crisis Intervention training

04/26/2013 Certification in Fair Housing Law – Granite State Managers Association

08/10/2016 Blood Borne Pathogen Training

08/24/2016 6 hours of comprehensive low income housing tax credit training – Johnson Consulting Services, Inc

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TAMMY L. BARTON

[redacted]

PROFESSIONAL EXPERIENCE

NH Public Golf Courses, Inc, Hudson, NH
Accounting Manager ~ November 2018 – Present

- Produce monthly close and standard reports. Timely reporting of financial and business results.
- Work with the external CPA to produce a year-end close
- Manage daily revenue reporting, bank activity, manage cash deployment and report
- Manage AP process for multiple golf courses/entities
- Process biweekly payroll for multiple entities and oversee related HR record-keeping
- Special reporting as requested
- Process 1099s
- File appropriate monthly taxes

Southwestern Community Services, Keene, NH
HSS Admin Support ~ October 2017 – Present

- Code and approve bills in a timely manner for payment
- Verify that files are complete and ready for processing
- Process vouchers for weekly check runs
- Create and maintain spreadsheets as needed

Constellation Software, Nashua, NH
Software Support ~ December 2017 – November 2018

- Provide tech support for REALedger – an accounting software for Real Estate companies

Tomlinson Group of Companies, Spokane, WA
Staff Accountant ~ November 2007 – September 2017

- Process 80-150 invoices weekly for various entities and pay them in a timely manner
- Process payroll for multiple entities within the Tomlinson companies
- Monthly/Quarterly/Annual business and payroll tax processing
- Process recurring agent charges and payables on a monthly basis
- Monthly bank reconciliations for multiple entities and accounts
- Month-End processing/reconciliation – making sure the GL balances to the AR/AP accounts
- Support various office staff and agents in a timely, courteous manner
- Provide back-up support to the various offices for commissions and other sales related functions
- Train and guide new employees with the various functions/roles within the organization
- Special reports/projects for various owners
- Process 1099's & W-2's
- Journal entries
- Process agent payments and other miscellaneous deposits
- Maintain various databases with agent/employee information to keep them current

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TAMMY L. BARTON

[redacted]

EDUCATION

Associate's Degree - Accounting ~ Spring 2007
Spokane Community Colleges, Spokane, WA

TECHNICAL SKILLS

Proficient in Microsoft Word, Microsoft Excel, Microsoft Internet Explorer, Mozilla Firefox, Microsoft Outlook, Google Chrome and other commonly used computer applications. Also proficient with many web-based applications such as Paychex Flex, Dropbox, QuickBooks, Papersave, and EmpowOR.

LEADERSHIP, SERVICE AND ACCOMPLISHMENTS

Volunteer ~ Southwestern Community Services ~ 1989 – 2017
Keene, NH

- Answered multi-line phone system for SCS and Tenants
- Prepared Copier and Postage billing
- Scheduled appointments for Fuel/Electric Assistance
- Greeted clients
- Made copies and scanned documents for staff and clients
- Maintained spreadsheets for TEFAP
- Took payments for Security Deposits and gave receipts

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Lore DeForest
[redacted]

Certification: Paraeducator II

Education:

Keene High School - 2006-2010
- Graduated

River Valley Community College 2010-2012
- General Education program, earned credits in Sign Language I, Human Development, Psychology, College Composition and Humanities

Southern New Hampshire University 2016-2017
- Human Services
  Earned 51 college credits

Experience:

Southwestern Community Services
Emergency Housing Coordinator August 2018- September 2020
63 Community Way
Keene, NH 03431
603-352-7512
- Ensure the safety of all residents by implementing, monitoring and enforcing the rules and regulations of communal living and overseeing the maintence of the buildings and grounds. Provide temporary shelter services and appropriate supportive housing for homeless indoviduals and/or families, develop progrmas and resources and formulate housing stablization plans that promote moving towards permanent housing and self-sufficiency.

Southwestern Community Services
Coordinated Entry Manager September 2020- Present
63 Community Way
Keene, NH 03431
603-352-7512
- Assist individuals in finding shelter and permanent housing
- Referrals to community partners
- Maintian client entries in the Homeless Management Information System
- Collaborate with community partners to expedite positive housing goals for clients

Wheelock Preschool/ Jonathan Daniels Preschool 2011- 2018
24 Adam Street
Keene, NH 03431

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603-352-2244

- Job responsibilities include: working one on one with special needs children and typical children ages 3-5 and working closely with staff in classroom
- Completed trainings with Applied Behavior Analyst and Speech Pathologist

Monadnock Developmental Services- 2014-2017
121 Railroad Street
Keene, NH 03431
603-352-1304

- Worked as a respite care worker in the home and as a Direct Support Professional

Children's Learning Center – Dartmouth Hitchcock Keene November 2011- June 2012
580 Court Street
Keene, NH 03431
603-354-5437

- Experience working with children ages 1-3 in a classroom environment as well as working closely with the lead teacher

Big Brothers Big Sisters 2009-2011
68 Castle Street
Keene, NH 03431
603-352-9536

- Matched with little brother for two years. We spent time playing games, walking trails behind his school, and assisting him with homework
- Supervised five site based matches at Wheelock school one hour per week.
- Supervised three site based matches at Winchester school one hour per week

References:

[redacted]

*Letters of reccomendation from references available upon request

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Beth Daniels

Experience

Southwestern Community Services, Inc., Keene, NH

Chief Executive Officer 07/2021 – Present

- Oversight of agency
- Working closely with the Board of Directors
- Supervision of Senior Staff
- Agency compliance

Chief Operating Officer 03/2016 – 07/2021

- Oversight for all general operations of the agency
- Supervision of Program Directors
- Agency-wide initiatives
- Grant compliance

Director of Energy and Employment Programs 10/2008 – 02/2015

- Oversee all daily operations for Fuel Assistance, Electric Assistance, Neighbor Helping Neighbor, Senior Energy Assistance, Weatherization, HRRP, CORE, and Assurance 16 as well as the employment programs Workplace Success, Work Experience Program, and WIA.

Career Navigator, Families at Work 04/2006 – 10/2008

Second Start, Concord, NH

Career Development Specialist 11/2004 – 03/2006

- Facilitated daily job-readiness classes and skill-building exercises
- Assisted participants with barrier resolution and the job search process
- Maintained participant records and completed reporting requirements
- Received ongoing training in teaching techniques and learning styles

Southwestern Community Services, Inc., Keene, NH

Case Manager, Homeless Services 09/2002 – 10/2003

- Responsible for all daily operations of housing program, rules, and regulations
- Completed weekly and monthly progress reports
- Coordinated house meetings, workshops, case conferences, and life skills classes

Case Manager, Welfare-to-Work 05/2000 – 09/2002

- Provided job placement and retention services for caseload of forty (40) clients
- Gained working knowledge of Department of Health & Human Services, Immigration & Naturalization Services, community agencies, and SCS

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Education and Training

Leadership Monadnock 2016

Grant Writing Workshop 05/2012
Cheshire County

Nonviolent Crisis Intervention 2012
Crisis Prevention Institute, Inc.

Leadership Training 2010-2011
Tad Dwyer Consulting

Criticism & Discipline Skills for Managers 11/2007
CareerTrack

How to Supervise People 11/2007
CareerTrack

Career Development Facilitator Training 09/2005
National Career Development Association
120-hour NCDA training

Certified Workforce Development Specialist 06/2005
National Association of Workforce Development Professionals

Infection Control & Bloodborne Pathogens 01/2003
Home Health Care

Bachelor of Arts in Human Services 05/2002
Franklin Pierce College
Graduated cum laude

Projects/Appointments

Current Board Member, Monadnock Collaborate

Current Member, Executive Committee, Leadership Council for Healthy Monadnock

Current Member, Sullivan Count Public Health Advisory Council

Created Emerging Leaders Program, SCS

References Available

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SARAH CROTEAU

[redacted]

CAREER OBJECTIVE:

Highly motivated person seeking challenging position where my experience and education will bring value to your organization.

Qualifications:

- Knowledge of Microsoft Word, Excel, Eagle Browser, Financial Edge, PaperSave, and Yardi Genesis 2
- Dedicated to exceptional customer service
- Self-motivated team member with experience in team work

EDUCATION:

Bachelors of Science in Business Management
Minor in Economics
Keene State College, Keene, NH (2011)

WORK EXPERIENCE:

Account Receivable
Southwester Community Services, Keene, NH (2019-present)

- Responsible for maintaining entries into Yardi Genesis 2 regarding tenant receipts via ACH draws, daily intake of money, or HUD payments for Limited Partnership and SCS properties
- Maintains entries into Financial Edge for general ledger and accounts receivable module
- Responsible for daily and weekly balances for properties and SCS
- Responsible for online banking activity for SCS and Limited Partnerships
- Responsible for collecting/receiving and depositing all cash receipts for SCS and Limited Partnership
- Work with program directors and vendors for following up and collecting payments
- Maintains database for agency insurance for journal entries and submitting reimbursement

Accounts Payable
Southwestern Community Services, Keene, NH (2016-2019)

- Enter invoices accurately and in a timely manner into Financial Edge for the agency and properties owned as well as Fuel Assistance Program for payment
- Prepare and print checks for the Fuel Assistance Program
- Work with employees to resolve any issues with invoices
- Assist other team members for reimbursement or submitting claims for taxes and insurance
- Retain records for agency owned vehicles for registration/insurance purposes
- Maintain file system for paid/unpaid invoices

Accounts Payable
Hamshaw Lumber, Keene, NH (2011-2016)

- Prep and enter invoices into Eagle Browser for 3 stores
- Select and pay invoices for 2 stores and post payment
- Monthly statement reconciliations for vendors including credit cards
- Work with vendors and staff to research any problems
- Maintain organized filing system for all paid inventory and non-inventory and unpaid invoices
- Assist accounts receivable by helping customer's pay on their account and answer questions

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Internship in Business Office

Monadnock Developmental Services; Keene, NH (2011)

- Performed standard oversight of bank reconciliation, accounts payable, general ledger account review, and state compliance
- Conducted variance record keeping using the Great Planes record software including standard bookkeeping

Waitress/Hostess

Longhorn Steakhouse, Keene, NH (2007-2011)

- Responsible for substantial financial transactions
- Worked with customers in guaranteeing their satisfaction and positive experience
- Worked within a team dynamic that created high cuisine quality and overall dining experience
- Responsible for training new employees as a certified trainer

PROFESSIONAL REFERENCES:

- Available upon request

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KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: **Southwestern Community Services, Inc.**

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Katie Deines	Housing Stabilization Program Director	100.00%	$60,008.00
Shannon Yeaton	Emergency Housing Coordinator	100.00%	$34,320.00
Vacant	Emergency Housing Coordinator	100.00%	$33,280.00
Sharon LaCount McKane	Assistant Director of Housing Stabilizations Services	100.00%	$47,632.00
Lori Hathaway	HSS Data Specialist and Administrative Assistant	90.00%	$29,952.00
Craig Henderson	Housing Stabilization Services Consultant	100.00%	$2,289.00
Tammy Barton	Administrative Assistant	100.00%	$8,320.00
Lore DeForest	Manager	0.00%	$0.00
Beth Daniels	Chief Executive Officer	0.00%	$0.00
Sarah Croteau	Agency Fiscal Director	0.00%	$0.00

FORM NUMBER P-37 (version 2/23/2023)

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-10)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name The Friends Program, Inc.		1.4 Contractor Address 130 Pembroke Road, Suite 200 Concord, NH 03301	
1.5 Contractor Phone Number 603-228-1193	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $254,800
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Michelle Seufert 26109D0D47F94FA... Date: 3/5/2024		1.12 Name and Title of Contractor Signatory Michelle Seufert Director of Operations	
1.13 State Agency Signature DocuSigned by: Katja S. Fox ED9D05B04C63442... Date: 3/5/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino 748734844941480... On: 3/7/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials DS MS
Date 3/5/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

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Date 3/5/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

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Date 3/5/2024

14. INSURANCE.
14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $1,000,000 per occurrence and $2,000,000 aggregate or excess; and
14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.
14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.
19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.
19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

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Contractor Initials
Date 3/5/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Merrimack County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards.

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and s

to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable syste d

documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition fr e

performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or e

Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Ag[illegible]nt

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 Contractor 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 Contractor 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 contractor 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 Contractor 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 e

foregoing requirements, the Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit ex[illegible] s

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and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	The Friends Program, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable)	10%
Line Item	**Program Cost - Funded by DHHS**
1. Salary & Wages	$35,600
2. Fringe Benefits	$4,275
3. Consultants	$0
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0
5.(a) Supplies - Educational	$0
5.(b) Supplies - Lab	$0
5.(c) Supplies - Pharmacy	$0
5.(d) Supplies - Medical	$0
5.(e) Supplies Office	$0
6. Travel	$0
7. Software	$0
8. (a) Other - Marketing/ Communications	$0
8. (b) Other - Education and Training	$0
8. (c) Other - Other (specify below)	$0
Other- Shelter Operating Expenses	$1,800
Other- Insurance	$1,000
Other-Utilities	$3,600
Other (please specify)	$0
9. Subrecipient Contracts	$0
Total Direct Costs	$46,275
Total Indirect Costs	$4,685
TOTAL	$50,960

Contractor Initials: MS (DS)

Date: 3/5/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	The Friends Program, Inc.	
Budget Request for:	State Grant-In-Aid Emergency Shelter Program	
Budget Period	7/1/24-6/30/25	
Indirect Cost Rate (if applicable)	10%	
Line Item	**Program Cost - Funded by DHHS**	
1. Salary & Wages	$142,500	
2. Fringe Benefits	$17,100	
3. Consultants	$0	
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0	
5.(a) Supplies - Educational	$0	
5.(b) Supplies - Lab	$0	
5.(c) Supplies - Pharmacy	$0	
5.(d) Supplies - Medical	$0	
5.(e) Supplies Office	$0	
6. Travel	$0	
7. Software	$0	
8. (a) Other - Marketing/ Communications	$0	
8. (b) Other - Education and Training	$0	
8. (c) Other - Other (specify below)	$0	
Other - Shelter operating expenses	$6,540	
Other - Insurance	$4,400	
Other - Utilities	$14,800	
Other (please specify)	$0	
9. Subrecipient Contracts	$0	
Total Direct Costs	$185,340	
Total Indirect Costs	$18,500	
TOTAL	$203,840	

Contractor Initials: MS (DS)

Date: 3/5/2024

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, " Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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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.

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;

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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

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 b[illegible]

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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 or other 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 priv[illegible]os

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.

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

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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

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Date 3/5/2024

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, 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) g. and (3) n.l., and the defense and indemnification provisions 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	The Friends Program
The State	Name of the Contractor
DocuSigned by: Katja S. Fox ED9D05B04C63442...	DocuSigned by: Michelle Seufert 26109D0D47F94FA...
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Michelle Seufert
Name of Authorized Representative	Name of Authorized Representative
Director	Director of Operations
Title of Authorized Representative	Title of Authorized Representative
3/5/2024	3/5/2024
Date	Date

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Date 3/5/2024

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State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE FRIENDS PROGRAM, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 05, 1976. 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: **60670**

Certificate Number: **0006225243**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 8th day of May A.D. 2023.

David M. Scanlan

Secretary of State

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CERTIFICATE OF AUTHORITY

I, Kathleen Ames, 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 The Friends Program.
(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 February 14th, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Michelle Seufert, Director of Operations (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of The Friends Program 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 was **valid thirty (30) days prior to and 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: 2/20/2024

Kathleen Ames
Signature of Elected Officer
Name: Kathleen Ames
Title: President, Board of Trustees

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/06/2023

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:** Sarah Fifield
THE ROWLEY AGENCY LLC	**PHONE (A/C, No, Ext):** (603) 224-2562 **FAX (A/C, No):** (603) 224-8012
45 Constitution Avenue	**E-MAIL ADDRESS:** sfifield@rowleyagency.com
P.O. Box 511	**INSURER(S) AFFORDING COVERAGE** / **NAIC #**
Concord NH 03302-0511	**INSURER A:** Hanover Insurance Co. / 22292
INSURED	**INSURER B:** Amwins Insurance Brokerage
The Friends Program Inc.	**INSURER C:**
130 Pembroke Rd	**INSURER D:**
Suite 200-205	**INSURER E:**
Concord NH 03301	**INSURER F:**

COVERAGES **CERTIFICATE NUMBER:** 23/24 Master **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 [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			ZHV8880567	10/01/2023	10/01/2024	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 3,000,000
							PRODUCTS - COMP/OP AGG	$
								$
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			ZHV8880567	10/01/2023	10/01/2024	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 0			UHV8880568	10/01/2023	10/01/2024	EACH OCCURRENCE	$ 1,000,000
							AGGREGATE	$ 1,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		WWC3663528	08/13/2023	08/13/2024	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

Attesting to liability coverages.

CERTIFICATE HOLDER

State of NH, DHHS
129 Pleasant Street
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Sarah Fifield

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Friends Program

Organization Mission Statement

The Friends Program, Inc. is a non-profit, social service organization that **builds positive connections and solutions for at-risk youth, families and seniors.**

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Financial Statements

THE FRIENDS PROGRAM, INC.

FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021
AND
INDEPENDENT AUDITORS' REPORT

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THE FRIENDS PROGRAM, INC.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

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Leone, McDonnell & Roberts
PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
DOVER • CONCORD
STRATHAM

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
of The Friends Program, Inc.

Opinion

We have audited the accompanying financial statements of The Friends Program, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities (with prior year summarized), functional expenses (with prior year summarized), 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 Friends Program, Inc. as of September 30, 2022 and 2021, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Friends Program, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Friends Program, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 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 Friends Program, Inc.'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 Friends Program, Inc.'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.

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Report on Summarized Comparative Information

We have previously audited The Friends Program, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 20, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Leone McDonnell & Roberts
Professional Association

Wolfeboro, New Hampshire
December 9, 2022

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THE FRIENDS PROGRAM, INC.

STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2022 AND 2021

ASSETS

	2022	2021
CURRENT ASSETS		
Cash	$ 109,428	$ 55,142
Other receivables	18,460	85,842
Prepaid expenses	4,092	5,516
Total current assets	131,980	146,500
PROPERTY AND EQUIPMENT		
Land	37,800	37,800
Buildings	237,633	237,633
Building improvements	478,105	478,105
Furniture, fixtures and equipment	96,835	96,835
Construction in process	9,428	6,013
Total property and equipment	859,801	856,386
Less accumulated depreciation	(743,150)	(723,636)
Net property and equipment	116,651	132,750
OTHER ASSETS		
Investments	497,336	623,551
Unemployment savings account	22,433	35,952
Total other assets	519,769	659,503
TOTAL ASSETS	$ 768,400	$ 938,753

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 3,420	$ 8,450
Accrued payroll and related taxes	58,857	46,847
Deferred revenue	-	14,889
Current portion of long-term debt	2,235	2,235
Total current liabilities	64,512	72,421
LONG TERM LIABILITIES		
Long-term debt, less current portion shown above	2,235	4,470
Total liabilities	66,747	76,891
NET ASSETS		
Without donor restrictions		
Without donor restrictions, undesignated	192,738	208,688
Without donor restrictions, board designated	323,611	406,773
Total without donor restrictions	516,349	615,461
With donor restrictions	185,304	246,401
Total net assets	701,653	861,862
TOTAL LIABILITIES AND NET ASSETS	$ 768,400	$ 938,753

See Notes to Financial Statements

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THE FRIENDS PROGRAM, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2022 Totals	2021 Totals
CHANGES IN NET ASSETS				
Support and Revenue				
Government grants				
Federal	$ 509,722	$ -	$ 509,722	$ 869,519
State	88,702	-	88,702	79,090
United Way	45,254	-	45,254	46,872
Town and county income	152,107	-	152,107	106,952
Other grants	36,920	-	36,920	18,250
Contributions	293,227	-	293,227	300,163
Other revenue	15	-	15	1,305
Investment income (loss)	(15,073)	(61,097)	(76,170)	98,962
Total support and revenue	1,110,874	(61,097)	1,049,777	1,521,113
EXPENSES				
Program services				
Youth mentoring	138,359	-	138,359	161,170
Emergency housing	254,242	-	254,242	250,421
Foster grandparents	371,423	-	371,423	474,325
Retired senior volunteers	219,288	-	219,288	181,501
CARES program	46,758	-	46,758	124,442
Total program services	1,030,070	-	1,030,070	1,191,859
Supporting activities				
Administrative	166,634	-	166,634	203,723
Fundraising	15,517	-	15,517	7,352
Total supporting activities	182,151	-	182,151	211,075
Total expenses	1,212,221	-	1,212,221	1,402,934
CHANGE IN NET ASSETS BEFORE FORGIVENESS OF DEBT	(101,347)	(61,097)	(162,444)	118,179
FORGIVENESS OF DEBT	2,235	-	2,235	2,235
CHANGE IN NET ASSETS	(99,112)	(61,097)	(160,209)	120,414
NET ASSETS, BEGINNING OF YEAR	615,461	246,401	861,862	741,448
NET ASSETS, END OF YEAR	$ 516,349	$ 185,304	$ 701,653	$ 861,862

See Notes to Financial Statements

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THE FRIENDS PROGRAM, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Youth Mentoring	Emergency Housing	Foster Grandparents	Retired Senior Volunteers	CARES Program	Program Total	Administration	Fundraising	2022 Totals	2021 Totals
Payroll										
Salaries and wages	$ 97,631	$ 163,527	$ 123,831	$ 118,829	$ 22,195	$ 526,013	$ 91,493	$ -	$ 617,506	$ 643,149
Payroll taxes	7,736	13,289	9,314	9,248		39,587	6,898	-	46,483	48,365
Employee benefits	3,680	5,382	5,840	6,066		20,968	4,872	-	25,840	46,186
Other										
Stipends	-	-	141,207	-	-	141,207	-	-	141,207	262,804
Occupancy	7,766	20,830	10,224	10,613	18,216	67,649	10,009	-	77,658	162,059
Supplies	3,814	2,333	3,136	1,843	1,500	12,626	6,175	15,517	34,318	63,322
Professional fees and contracts	614	793	10,365	2,267	-	14,039	6,736	-	20,775	36,571
Repairs and maintenance	2,593	3,193	2,464	2,464	-	10,714	28,901	-	39,615	26,363
Volunteer expenses	110	-	41,739	3,793	4,817	50,459	465	-	50,924	24,801
Insurance	3,990	6,841	3,991	3,991	-	18,813	4,940	-	23,753	21,333
Depreciation	-	19,403	-	-	-	19,403	110	-	19,513	19,825
In-kind expenses	7,830	13,277	7,344	46,397	-	74,848	650	-	75,498	18,478
Telephone	1,473	3,179	1,853	2,397	-	8,902	1,813	-	10,715	10,577
Recognition expenses	-	-	5,476	3,761	-	9,237	244	-	9,481	6,199
Postage and printing	476	43	1,949	770	30	3,268	1,443	-	4,711	5,182
Local transportation	69	-	2,323	6,569	-	8,961	56	-	9,017	3,825
Dues and subscriptions	(13)	-	310	159	-	456	1,175	-	1,631	1,141
Advertising	590	1,903	-	121	-	2,614	-	-	2,614	1,100
Conferences	-	-	-	-	-	-	37	-	37	120
Staff development	-	249	57	-	-	306	575	-	881	59
Other	-	-	-	-	-	-	44	-	44	75
Total expenses before indirect allocation	136,359	254,242	371,423	219,288	46,758	1,030,070	166,634	15,517	1,212,221	1,402,934
Allocation of indirect costs										
Support services	21,081	37,296	74,593	29,188	-	162,158	(162,158)	-	-	-
Total expenses	$ 159,440	$ 291,538	$ 446,016	$ 248,476	$ 46,758	$ 1,192,228	$ 4,476	$ 15,517	$ 1,212,221	$ 1,402,934

See Notes to Financial Statements

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THE FRIENDS PROGRAM, INC.

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (160,209)	$ 120,414
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	19,513	19,625
Net unrealized gain on investments	98,005	(85,334)
Net realized (gain) loss on investments	(15,773)	(9,680)
Forgiveness of debt	(2,235)	(2,235)
(Increase) decrease in assets:		
Other receivables	67,382	(62,903)
Prepaid expenses	1,424	11,402
Unemployment savings account	13,519	4,871
Increase (decrease) in liabilities:		
Accounts payable	(5,030)	6,730
Accrued payroll and related taxes	12,010	(1,005)
Deferred revenue	(14,889)	(8,212)
Paycheck Protection Program Loan	-	(125,000)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	13,717	(131,327)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(6,017)	(46,869)
Investments withdrawn and posted to cash	50,000	42,954
Purchase of property and equipment	(3,414)	(4,954)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	40,569	(8,869)
NET INCREASE (DECREASE) IN CASH	54,286	(140,196)
CASH, BEGINNING OF YEAR	55,142	195,338
CASH, END OF YEAR	$ 109,428	$ 55,142

See Notes to Financial Statements

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NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Friends Program, Inc. (the Organization) is an independent not-for-profit corporation organized in the State of New Hampshire. The Organization is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code (Code). In addition, the Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a)(2) of the Code. The Organization's primary purpose consists of the following program services:

Youth Mentoring – mentor program, matching volunteer mentors with at-risk children and teens.

Emergency Housing – short-term housing for homeless families.

Foster Grandparents – mentor program that places income eligible senior citizen volunteers in schools and child day care centers to work with special and at-risk children.

Retired Senior Volunteers – volunteer program targeting individuals 55 years of age or older who become engaged in a variety of volunteer roles.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Support is recorded when received or pledged. Revenue is recorded when services are rendered. Expenses are recorded when the obligation has been incurred.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of trustees.

Net assets with donor restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

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Accounting Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect 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 reporting period. Actual results could differ from those estimates.

Contributions
All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as net assets with donor restrictions, depending on the nature of the restrictions. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as net assets without donor restrictions.

Donated Materials and Services
The Organization recognizes the value of volunteer services and expenses when there is an objective basis available to measure their value, relative to its various activities.

Cash and Cash Equivalents
Cash and cash equivalents include demand deposits, petty cash funds and investments with a maturity of three months or less, and exclude amounts whose use is limited by Board designation. As of September 30, 2022 and 2021, the Organization had no cash equivalents.

Investments
Investments consist of various equities, mutual funds and interest bearing investments and are stated at fair value on the statements of financial position based on quoted market prices. The Organization's investments are subject to various risks, such as interest rate, credit and overall market volatility, which may substantially impact the fair value of such investments at any given time.

Accounts Receivable
Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to activities and a credit to a valuation allowance based on historical account write off patterns by the payer, adjusted as necessary to reflect current conditions.

Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The Organization has no policy for charging interest on overdue accounts nor are its accounts receivable pledged as collateral. Management has estimated accounts receivable to be fully collectible as of September 30, 2022 and 2021.

Property, Equipment and Depreciation
The Organization capitalizes property and equipment purchased or donated at a value greater than $1,000. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings	20 years
Building improvements	7 – 20 years
Furniture, fixtures and equipment	5 years

Depreciation expense for the years ended September 30, 2022 and 2021 amounted to $19,513 and $19,625, respectively.

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation, and any gain or loss is recognized.

The Organization reviews the carrying value of property and equipment for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. In cases where undiscounted expected future cash flows are less than carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of assets. The factors considered by management in performing this assessment include current operating results, trends and prospects, as well as the effects of obsolescence, demand, competition and other economic factors.

As of September 30, 2022 and 2021, the Organization found no reason for impairment of any assets.

Summarized Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2021, from which the summarized information was derived.

Deferred Revenue

The Organization recognizes revenues when earned. Amounts received in advance of the period in which service is rendered are recorded as a liability under "deferred revenue."

Revenue Recognition

In May of 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606). This ASU is a comprehensive new revenue recognition model that requires an organization to recognize revenue to depict the transfer of goods or services to a customer at an amount that reflects the consideration it expects to receive in exchange for those goods or services. Contracts and transactions with customers predominantly contain a single performance obligation.

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Vacation Pay and Fringe Benefits
Vacation pay is accrued and charged to the appropriate program expense when earned by the employee. Fringe benefits are allocated to the appropriate program expense based on the percentage of program salaries to total salaries.

Income Taxes
The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an organization that is not a private foundation.

Management has evaluated the Organization's tax positions and concluded that the Organization has maintained its tax-exempt status and has taken no uncertain tax positions that would require adjustment to the financial statements. The Organization is subject to income tax examinations by the United States Federal or State tax authorities for three years.

Functional Allocation of Expenses
The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, costs have been allocated among the program services and supporting activities benefited. Occupancy costs have been grouped and allocated to the programs as a line item. Such allocations have been determined by management on an equitable basis.

The expenses that are allocated include the following:

Expense	Method of allocation
Salaries and benefits	Time and effort
Occupancy	Square footage
Depreciation	Square footage
All other expenses	Direct assignment

Advertising
The Organization expenses advertising costs as incurred.

Other Events
The impact of the novel coronavirus ("COVID-19") and measurers to prevent its spread continue to affect the Organization's operations. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial and operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might impose in respect to the pandemic. The Organization's operations could also be impacted should the disruptions from COVID-19 lead to changes in client behavior. The COVID-19 impact on capital markets could also impact the Organization's cost of borrowing. There are certain limitations on the Organization's ability to mitigate the adverse financial impact of these items. COVID-19 also makes it more challenging for management to estimate future performance of the operations, particularly over the near to medium term.

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NOTE 2 LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of September 30, 2022 and 2021:

Financial assets at year-end:	2022	2021
Cash	$ 109,428	$ 55,142
Other receivables	18,460	85,842
Investments	497,336	623,551
Unemployment savings account	22,433	35,952
Total financial assets	$ 647,657	$ 800,487
Less amounts not available to be used within one year:		
Unemployment savings account	$ 22,433	$ 35,952
Net assets with donor restrictions	185,304	246,401
Amounts not available within one year	207,737	282,353
Financial assets available to meet general expenditures over the next twelve months	$ 439,920	$ 518,134

It is the Organization's goal to maintain financial assets to meet 90 days of operating expenses, which approximates $275,000 and $337,000 respectively, at September 30, 2022 and 2021.

NOTE 3 OTHER RECEIVABLES

Other receivables consist of the following at September 30, 2022 and 2021:

	2022	2021
Town	$ -	$ 500
Grants and fundraising	18,460	85,342
Total other receivables	$ 18,460	$ 85,842

NOTE 4 LINE OF CREDIT

The Organization has available a $150,000 revolving line of credit with a local bank, due upon demand. The credit line is secured by all assets. Bank advances on the credit line are payable on demand and carry an interest rate at prime (6.25% and 3.25% at September 30, 2022 and 2021, respectively). There was no outstanding balance at September 30, 2022 and 2021.

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NOTE 5 ENDOWMENT

The Organization's endowment consists of a gift restricted by a donor for long-term support of the Organization's youth mentoring program, and the accumulated investment returns on this gift. The accumulated investment returns consist of endowment net investment return that has not been appropriated by the Board of Trustees for expenditure to support operating and non-operating activities of the Organization.

Spending Policy and How the Investment Objectives Relate to the Spending Policy

The Organization's policy is to appropriate for distribution each year 0-6% of a 12 quarter moving average of the fund's total market value based upon the finance committee's annual recommendation and approved by the Board of Trustees. Distribution of funds shall not occur until after the fund has accumulated a value of $100,000. In establishing this policy, the Organization considered the long-term expected return on its endowment. Accordingly, over the long term, the Organization expects the current spending policy to allow its endowment to grow at an average of 5 percent annually.

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or Uniform Prudent Management of Institutional Funds Act (UPMIFA) requires the Organization to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles, there were no deficiencies of this nature that are reported in unrestricted net assets as of September 30, 2022 and 2021.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide additional funding to the youth mentoring program while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation that places a weighted ratio on alternative, equity-based and fixed income investments to achieve its long-term return objectives within prudent risk constraints.

THE FRIENDS PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

Endowment net asset composition by type of fund as of September 30, 2022:

	Purpose Restricted	Restricted in Perpetuity	Total
Donor-restricted endowment funds	$ 17,834	$ 50,947	$ 68,781
Endowment net assets, beginning of year	$ 37,291	$ 50,947	$ 88,238
Investment return:			
Investment income	959	-	959
Net depreciation (realized and unrealized)	(20,416)	-	(20,416)
Total investment return:	(19,457)	-	(19,457)
Endowment net assets, end of year	$ 17,834	$ 50,947	$ 68,781

Endowment net asset composition by type of fund as of September 30, 2021:

	Purpose Restricted	Restricted in Perpetuity	Total
Donor-restricted endowment funds	$ 37,291	$ 50,947	$ 88,238
Endowment net assets, beginning of year	$ 23,221	$ 50,947	$ 74,168
Investment return:			
Investment income	622	-	622
Net appreciation (realized and unrealized)	13,448	-	13,448
Total investment return:	14,070	-	14,070
Endowment net assets, end of year	$ 37,291	$ 50,947	$ 88,238

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NOTE 6 LONG TERM DEBT

Long term debt consisted of the following at September 30, 2022 and 2021:

	2022	2021
Interest free note payable to the City of Concord with payments deferred until July 31, 2024 and collateralized by property of the Organization. Each year 5% of the original principal amount is forgiven. If the project does not meet certain covenants during the loan term, the remaining loan balance is payable in full.	$ 4,470	$ 6,705
Less current portion due within one year	(2,235)	(2,235)
Total long term debt	$ 2,235	$ 4,470

As part of the note payable agreement with the City of Concord, 5% of the original principal balance was reduced without payment in the amount of $2,235 for the years ended September 30, 2022 and 2021.

The scheduled maturities of long term debt at September 30, 2022 were as follows:

Year Ending September 30,	Amount
2023	$ 2,235
2024	2,235
	$ 4,470

NOTE 7 DEFERRED REVENUE

Deferred revenue consists of the following at September 30, 2022 and 2021:

	2022	2021
Grants	$ -	$ 14,889
Total deferred revenue	$ -	$ 14,889

NOTE 8 CONCENTRATION OF RISK

The Organization received approximately 44% and 45% of its total support for the years ended September 30, 2022 and 2021, respectively, from the Corporation for National and Community Service.

THE FRIENDS PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

NOTE 9 NET ASSETS

Net assets with donor restrictions were as follows for the years ended September 30, 2022 and 2021:

	2022	2021
Special Purpose Restrictions:		
Emergency housing	$ 134,357	$ 195,454
Restricted in Perpetuity:		
Youth mentoring	50,947	50,947
Total net assets with donor restrictions	$ 185,304	$ 246,401

Net assets without donor restrictions for the years ended September 30, 2022 and 2021 are as follows:

	2022	2021
Undesignated	$ 192,738	$ 208,688
Board designated	323,611	406,773
Total net assets without donor restrictions	$ 516,349	$ 615,461

NOTE 10 LEASE COMMITMENTS

The Organization has entered into various operating lease agreements to rent certain facilities and office equipment. The terms of these leases range from five to six years. Rent expense under these agreements aggregated $38,805 and $44,923 for the years ended September 30, 2022 and 2021, respectively.

The future minimum lease payments on the above leases are as follows:

Year Ending September 30,	Amount
2023	$ 36,811
2024	38,068
2025	39,325
2026	20,291
Total	$ 134,495

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NOTE 11 INVESTMENTS

The Organization's investments are presented in the financial statements in the aggregate at fair value and consisted of the following as of September 30, 2022 and 2021:

	2022		2021	
	Cost	Market Value	Cost	Market Value
Investments				
Cash and cash equivalents	$ 16,976	$ 16,976	$ 13,712	$ 13,713
Alternate	41,601	37,908	41,601	45,426
Equities	239,117	340,062	251,277	429,464
Fixed income securities	111,343	102,390	131,455	134,948
Total	$ 409,037	$ 497,336	$ 438,045	$ 623,551

Investments in common stock and U.S. government securities are valued at the closing price reported in the active market in which the securities are traded. Management considers all investments to be long term in nature.

Components of investment return:

	2022	2021
Interest and dividends	$ 11,353	$ 9,042
Investment fees	(5,291)	(5.094)
(Loss) gain – unrealized	(98,005)	85,334
Gain – realized	15,773	9,680
Total investment return	$ (76,170)	$ 98,962

NOTE 12 FAIR VALUE MEASUREMENTS

FASB ASC Topic No. 820-10 provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with *FASB ASC 820-10*, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, *ASC Topic 820* establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under *ASC Topic 820* are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

The Organization's financial instruments consist of cash, short-term receivables and payables, and deferred revenue. The carrying value for all such instruments, considering the terms, approximates fair value at September 30, 2022 and 2021.

The table below segregates all financial assets and liabilities as of September 30, 2022 and 2021 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date:

2022

	Level 1	Level 2	Level 3	Total
Investments				
Cash and cash equivalents	$ 16,976	$ -	$ -	$ 16,976
Alternative	37,908	-	-	37,908
Equities	340,062	-	-	340,062
Fixed income securities	102,390	-	-	102,390
Total investments at fair value	$ 497,336	$ -	$ -	$ 497,336

2021

	Level 1	Level 2	Level 3	Total
Investments				
Cash and cash equivalents	$ 13,713	$ -	$ -	$ 13,713
Alternative	45,426	-	-	45,426
Equities	429,464	-	-	429,464
Fixed income securities	134,948	-	-	134,948
Total investments at fair value	$ 623,551	$ -	$ -	$ 623,551

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NOTE 13 PAYCHECK PROTECTION PROGRAM LOAN

During the year ended September 30, 2020, the Organization applied for and was awarded a Paycheck Protection Program loan through the Small Business Administration. Loan forgiveness was possible if certain criteria were met. Any amounts not forgiven were to be repaid over a two-year period, with payments deferred for the first six months. Interest would be stated at 1%. The loan amounted to $125,000. During the year ended September 30, 2021 the Organization received full loan forgiveness and the forgiven amount is reported as income from Government grants – Federal on the accompanying Statement of Activities.

NOTE 14 RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These classifications had no effect on the previously reported change in total net assets, or total net assets amounts.

NOTE 15 SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 9, 2022, the date which the financial statements were available to be issued, and has not evaluated subsequent events after that date. The Friends Program, Inc. did not identify any subsequent events that would require disclosure in the financial statements.

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The Friends Program
FY2024 Board of Trustees (Updated 09/27/2023)

Residence/Preferred E-Mail	Professional Affiliation	Committee(s)	Term Ends
Kathleen Ames [redacted] **Since: 1/13/2016**	Community Supporter	*President* Executive Finance Personnel	2025
Jason Belyea [redacted]	Vice President Merrill Lynch Wealth Management 118 Storrs Street Concord, NH 03301 Tel: 603-223-2204 jason.belyea@ml.com	*Secretary* Personnel	2025
Allen Desbiens [redacted] **Since:09/13/2023**	Community Supporter	*Treasurer* Executive Finance Chair	2026
Mark Dartnell [redacted] **Since: 2/8/2023**	Sales Associate Eastern Bank 11 S Main St. Concord, NH 03301 Tel: 603-782-2502	Development	2026
Susan Geiger [redacted] **Since: 9/12/2018**	Attorney Orr & Reno, P.A. 45 South Street Concord, NH 03302 Tel. 603-223-9154 sgeiger@orr-reno.com	Development Chair Executive	2024
Polly Saltmarsh [redacted] **Since: 6/8/2022**	Vice President, Financial Education, Business Development/Mktg. Centers for Finance & Education/NH Federal Credit Union 47 N. Main Street Concord, NH 03301 Tel: 603-224-7731 x158 Polly.saltmarsh@nhfcu.org	Personnel	2025

Residence/Preferred E-Mail	Professional Affiliation	Committee(s)	Term Ends
Chris Senko [redacted] **Since: 2/9/2018**	Administrator, Bureau of Board Administration NH Office of Professional Licensure & Certification 7 Eagle Square Concord, NH 03301	*Vice President* Executive Program Chair	2024
Connor Spern [redacted] **Since: 11/8/2021**	Concord Coalition to End Homelessness PO Box 3393 Concord, NH 03302	Personnel	2024
Angela Strozewski [redacted] **Since: 1/13/2016**	Senior Vice President Operations Officer New Hampshire Mutual Bancorp 89 No. Main Street Concord, NH 03301 Tel. 603-223-2691	Finance	2026
Nancy McKeon **nmckeon@friendsprogram.org**	Executive Director The Friends Program 130 Pembroke Road Ste 200 Concord, NH 03301 Tel. 603-228-7606		

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NANCY J. MCKEON

[redacted]

SUMMARY

Effectively manage staff and volunteers. Successful cultivating sponsors, securing, and administering grants. Experienced non-profit and outreach manager. Proven ability to manage complex projects with dispersed teams. Excellent trainer, presenter and facilitator.

EXPERIENCE

FRIENDS PROGRAM – CONCORD, NH

Executive Director, December 2017 – Present

- Responsible for overall operations and management of a human services non-profit with four programs and 24 staff

Director of Senior Programs, January 2016 – December 2017

- Lead two volunteer-driven National Service programs for 625 older adults, providing educational support, supportive services for the elderly and disabled, and capacity building for nonprofits, schools, and public agencies
- Manage team of six program coordinators
- Oversee two federal grants totaling more than $700,000 in annual funding
- Administered all aspects of 34 separate grants, including application, reporting, and invoicing
- Created a comprehensive outreach plan to build program recognition and awareness in the state
- Facilitated the creation of a community advisory group in support of program success
- Increased volunteer recruitment and engagement across both programs within one year

FIRST – MANCHESTER, NH

Partner Services Team Lead FTC, October 2013 – December 2015

Partner Services Manager FTC, March 2010 – December 2015

- Recruit, train and manage universities, non-profits and science centers to operate volunteer educational outreach program in 30 regions
- Expanded international youth program from 3 countries to 16 countries
- Create strategy for, plan and execute annual volunteer leadership conference
- Lead successful national implementation of new event tier with a budget of $450,000 to build capacity
- Proactively identify regions in need of special assistance and implement improvement plans to achieve highest level of program execution
- Primary daily contact for senior leadership of sponsoring organization and key foundation relationship
- Drive connections between sponsor organizations and local program operators to maximize employee engagement
- Administer domestic and international grants of up to $500,000, from proposal development through final reporting

International Program Manager FLL, April 2009 – March 2010

- Ensure consistent program operation in 60 countries globally
- Collaborate with program team at LEGO Education, Denmark, and LEGO Education Territory Managers around the world
- Create content for, plan and execute annual volunteer leadership conferences held in Europe and Asia
- Serve as primary contact at *FIRST* for program operators outside of the US and Canada
- Develop strategy and create content for new international website with small web development team

Partner Services Team Lead FLL, May 2008 – April 2009

- Resolve regional issues elevated from other Partner Services team members
- Supervise day-to-day work of Partner Services team

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NANCY J. MCKEON

[redacted]

- Coordinate a cross-functional team to achieve department goals

Partner Services Manager FLL, May 2006 – May 2008

- Cultivate relationships with local tournament organizers and upgrade relationships to full official program operation status
- Create content for, plan and execute annual volunteer leadership conferences held at *FIRST*

Partner Coordinator FLL, October 2004 – May 2006

- Recruit, train and manage program operators in North America
- Serve as primary source of communication between *FIRST* and program operators
- Provide volunteer management support for international championship

NH MARCH OF DIMES – CONCORD, NH

Community Director, January 2004 – October 2004

- Enlist and oversee volunteer committees organizing fundraising events in five cities in Southern New Hampshire
- Cultivate and proactively manage relationships with major corporate fundraising partners of the March of Dimes
- Create and present sponsorship proposals to, and secure sponsorships from, local companies for WalkAmerica walkathon events

THE ENGINEERING CENTER – BOSTON, MA

Administrative Manager, October 2001 – July 2003

- Oversee membership initiative programs for a trade association and a professional society
- Coordinate all phases of event planning, from site inspection and negotiation through invoicing, for more than 70 meetings and seminars annually, representing more than $200,000 in revenue, and more than 5,000 total attendees
- Represent The Engineering Center for inaugural Massachusetts Construction Career Days Committee, creating a two-day outreach event for 1100 high school students
- Facilitate annual event including luncheon for 500, seminars and a career fair with Engineers Week – Boston Committee

Membership Coordinator, November 1999 – October 2001

EDUCATION AND PROFESSIONAL DEVELOPMENT

TOASTMASTERS INTERNATIONAL

Top of the Town Club President 2014-2015

INTERACTION INSTITUTE FOR SOCIAL CHANGE

Courses in Facilitative Leadership and Essential Facilitation

UNITED STATES CHAMBER OF COMMERCE INSTITUTE FOR ORGANIZATION MANAGEMENT

2000, 2001, 2002

SOUTHERN NEW HAMPSHIRE UNIVERSITY, MANCHESTER, NH 2014 – PRESENT

Currently enrolled in B.S.B.A. Program

COLLEGE OF NEW ROCHELLE, NEW ROCHELLE, NY

Completed 57 credits toward Bachelor of Arts degree in Political Science 1989 – 1991

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Glenda León
[redacted]

Work Experience

Director of Emergency Housing Services
The Friends Program- Concord, NH
February 2023- Present

Manage staff. Direct supervision with staff. Enhancing housing opportunities for the clients and connecting them with housing resources. Working alongside leadership to establish a safe environment for staff and clients.

Run trainings to continue growth with staff on case management and community services for clients. Continue to expand on shelter procedures and ensure up to date trauma informed care to clients and housing first.

RISE Housing Manager
YWCA New Hampshire - Manchester, NH
February 2022 to January 2023

Manage staff. Direct supervision with staff, supporting in crisis calls. Enhancing housing opportunities for the community. Working alongside leadership to establish a safe community environment for staff and clients.

Run trainings to continue growth with staff on case management and crisis center skills.

Peer Support Specialist
Center for Life Management - Derry, NH
March 2021 to February 2022

As a Peer Support Specialist, I am able to use my lived experiences to help others choose continued care. Through my experiences I am able to make genuine connections with those in need of support.

Direct Care Staff
NFI North - Concord, NH
August 2020 to March 2021

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As a Direct Care Staff, we help individuals who have been released from the New Hampshire State Hospital become members of the community once again. Through groups daily, goal setting as well as real life skill teaching.

Leased Housing Program Specialist
Manchester Housing and Redevelopment Authority - Manchester, NH
September 2017 to August 2020

Knowledge of HCV/PBV program rules and regulations.
Developing and executing HAP contracts.
Before moving up into this position I did Intake for the Housing Choice Voucher Program.

Family Housing Advocate
Centerboard - Lynn, MA
March 2016 to September 2017

Education

Bachelor's in Human Services
Southern New Hampshire University - Manchester, NH
January 2016 to February 2020

Graduate Course work
Masters Level Licensed Clinical Mental Health Counselor
Southern New Hampshire University - Manchester, NH
2023-present

Skills

- Bilingual-Spanish. Clerical work. Familiar with some databases. One on one with clients before. Very ethical. Case Management. (2 years)
- Case Management
- Section 8

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- Fair Housing Regulations
- Intake Experience
- LIHTC
- Accounts Receivable
- Accounts Payable
- Property Management

Certifications and Licenses

Notary Public
March 2018 to February 2024
Mental Health First Aider
Certification Received in 2023

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Michelle Seufert

[redacted]

PROFESSIONAL EXPERIENCE

Friends Program
Director of Operations — Dec 2022- Present

- Collect, reconcile, and process timesheets and employee payroll utilizing ADP payroll system
- Ensure smooth cooperation of basic office functions; Manage agency supply ordering, including but not limited to basic office supplies, custom products, and any technology related hardwares/devices.
- Manage agency central communication (email, fax, and voicemail inbox); ensuring all communication is responded to within a timely manner.
- Support Board of Trustees remotely for meetings, minutes/transcription, and appointments
- Attend management meetings
- Data entry; and support of to Development Director for entries and acknowledgments
- Human resources, including phone screenings for applicants, applicant communication, all documentation related to personnel functions and any benefit related items
- Primary manager of information technology. Manage/oversee all matters relative to IT, including support staff related troubleshooting, working with IT providers for best practices of agency support and equipment, purchasing and tracking of all hardware and technology updates.
- Support program directors with day to day functions of programs.
- Develop and manage auditing and compliance programs to maintain structured and appropriate files within all programs to remain in compliance with agency policies and federal/grant related policies.
- Review agency policies and procedures, commonly used documents, update as needed
- Develop, implement, and evaluate program and human resource/personnel files ensuring high standards of quality control
- Maintain network/electronic files and hard copy paper files, ensuring up to date, easy to navigate and archived ongoing and as needed.

Career Break
Homemaker — Aug 2021-Nov 2022

- Took an employment break to focus on my children and family's relocation transition

Friends Program
Office Manager — Nov 2019-July 2021

- Collect, reconcile, and process timesheets and employee payroll utilizing ADP payroll system
- Manage agency office supply stock and reorders
- Manage agency central email, fax, and voicemail inbox.
- Data entry, working with Development director to ensure timely entries and acknowledgments
- Human resources including screenings for new hires and all personnel related items.
- Assist program directors as needed for any employee related matters.

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Adams & Associates d.b.a. New Hampshire Job Corps Sept 2015 – June 2020
Administrative Assistant

- Work hand-in-hand with the Social Development Director, aiding in the development of campus recreation and residential programs
- Oversee employee scheduling, including per diem, call-ins, vacation holiday and event coverage
- Conduct new hire interviews for positions ranging from entry-level to upper management
- Assisted in the design and implementation of departmental training programs and operational procedures
- Oversee event planning for the Social Development department, including the annual campus "Women's Day" celebration for over 150 staff and students and the bi-annual campus graduation
- Responsible for improving/restructuring and overseeing different student based programs
- Perform scribe duties for a variety of meetings while abiding to HIPAA and privacy regulations
- Manage all departmental budgeting, supply inventories and fulfillment operations
- Perform basic administrative duties such as calendar management, document compilation and editing, email drafting, vendor relations and student functions, such as managing the campus mail
- Recipient of the *Employee of the Month* (2 time recipient) and *Rigorous & Relevant* (10 time recipient)

New England Eye and Facial Specialists July 2014 – Feb 2015
Optician

- Worked as a traveling optician to provide coverage and services to all locations throughout Massachusetts and New Hampshire
- Served the role of Medical Assistant, prepping new patients for optometrist and ophthalmologist examinations, reviewing medical history, performing eye chart work-ups, dilations and eye pressure checks
- Assist the front desk staff with checking guests in and out of the practice
- Guided new patients through initial training sessions for first time contact lens wearers
- Placed patient orders through a company-based inventory system and tracked products through outside vendors

Private Optometrist May 2013 – March 2014
Office Manager

- Worked directly with the office manager, front desk assistants and medical assistants for all patient work-ups
- Reconciled billings, invoices and insurance claims
- Greeted new patients and preformed necessary patient work-ups prior to appointments

Elliott Eye Care June 2011 – March 2013
Optician

- Worked directly with patients in the final stages of their visit, focusing primarily on sales and eyewear education
- Reconciled vendor invoices and oversaw billing procedures

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Heather LaCombe

[redacted]

Hard-working, patient, and detail-oriented woman seeking a position assisting and supporting residents in emergency housing care

Experience

Friends Emergency Housing Family Support Staff – July 2019 to Present

- Provide comprehensive and compassionate support to families experiencing homelessness
- Responsible for accurate documentation of all interactions during staff's shift.
- Assist with scheduling, filing, data entry, upkeep and maintenance of the building.

In-Home Childcare Provider— October 2010 to March 2020

- Providing comprehensive and compassionate care to multiple children aged 3 months to 4 years with the goal of maximizing their personal safety and welfare
- Establishing schedules and maintaining a routine appropriate for each child's age and level of development

Church Administrator— June 2015 to present

- Managing day-to-day functions of the church
- Purchasing and stocking office supplies
- Updating and preserving personal records
- Initiating and maintaining open, personal communication with both the pastor and congregates

Education

Moravian College— Graduated May 1998

- Bachelor of Science
- 3.0 GPA with a concentration in biology and chemistry

Skills

- Multi-tasking in a calm and efficient manner
- Providing care for the emotional and physical needs of people of all ages with kindness and compassion
- Interpersonal skills, both one-on-one communication and communication in groups
- Organization and prioritization
- Patience in difficult situations
- Problem solving and providing constructive solutions that are fair, respectful, and thoughtful

References

Available upon request.

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KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: The Friends Program, Inc.

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Nancy McKeon	Executive Director	20.00%	$16,200.00
Glenda Leon	Director of Emergency Housing Services	100.00%	$56,000.00
Michelle Seufert	Director of Operations	20.00%	$10,400.00
Heather Lacombe	Case Coordinator- Emergency Housing	100.00%	$32,000.00
		0.00%	$0.00
		0.00%	$0.00

FORM NUMBER P-37 (version 2/23/2023)

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-11)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name The Front Door Agency, Inc.		1.4 Contractor Address 7 Concord Street Nashua, NH 03064	
1.5 Contractor Phone Number 603-886-2866	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $464,100
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Maryse Wirbal 33B455DD40A542E... Date: 3/4/2024		1.12 Name and Title of Contractor Signatory Maryse Wirbal CEO	
1.13 State Agency Signature DocuSigned by: Katja S. Fox E99D65804C63442... Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino 74B734B44B44460... On: 3/5/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials DS MW
Date 3/4/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

DS
MW
Contractor Initials

Date 3/4/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

DS

Contractor Initials MW

Date 3/4/2024

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

DS MW

Contractor Initials

Date 3/4/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Hillsborough County.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards.

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics

to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and

documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing, viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the

performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end of 15 business days after the product, resulting from the Service, is delivered to the Department and/or DDS the

Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

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

3.2.1. The Contractor must submit, within ten (10) days of the Agreement

Effective Date, a detailed description of the communication access and language assistance services to be provided to ensure meaningful access to programs and/or services to individuals with limited English proficiency; individuals who are deaf or have hearing loss; individuals who are blind or have low vision; and individuals who have speech challenges.

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 Contractor 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 Contractor 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 contractor 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 Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

9. Property Standards

9.1. Equipment.

9.1.1. Equipment means tangible personal property 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.

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

9.1.2.1. 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.

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

9.1.2.3. Use and dispose of the property in accordance with Paragraph 9.2., Paragraph 9.2.3. and Paragraph 9.2.5.

9.1.3. Use.

9.1.3.1. Equipment must be used by the Contractor 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 Contractor must not encumber the equipment 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.

9.1.3.2. When acquiring replacement equipment, the Contractor 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.

9.1.4. 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:

9.1.4.1. 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.

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

9.1.4.3. 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.

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

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

9.1.5. 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 Contractor must request disposition instructions from the State. Disposition of the equipment will be made as follows:

9.1.5.1. 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.

9.1.5.2. Items of equipment with a current per-unit fair-market value in excess of $5,000 may be retained by the Contractor 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.

10. Property Relationship and Liens

10.1. Equipment and intangible property, that are acquired or improved with State funds must be maintained and preserved in good order by the Contractor for the beneficiaries of the project or program under which the property was acquired or improved. The State may require the Contractor 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	
Contractor Name:	The Front Door Agency, Inc.
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable)	5%
Line Item	**Program Cost - Funded by DHHS**
1. Salary & Wages	$30,000
2. Fringe Benefits	$6,000
3. Consultants	$450
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	$450
6. Travel	$100
7. Software	$1,250
8. (a) Other - Marketing/ Communications	$0
8. (b) Other - Education and Training	$1,000
8. (c) Other - Other (specify below)	$0
Building Maintenance & security	$8,000
Building Utilities	$8,500
Insurnance	$5,000
Rental Assistance & supportive services	$3,000
9. Subrecipient Contracts	$0
Total Direct Costs	$63,750
Total Indirect Costs	$3,187
TOTAL	$66,937

Contractor Initials: DS MW

Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services		
Contractor Name:	The Front Door Agency, Inc.	
Budget Request for:	State Grant-In-Aid Emergency Shelter Program	
Budget Period	7/1/24-6/30/25	
Indirect Cost Rate (if applicable)	5%	
Line Item	**Program Cost - Funded by DHHS**	
1. Salary & Wages	$155,000	
2. Fringe Benefits	$31,000	
3. Consultants	$2,500	
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	$2,500	
5.(b) Supplies - Lab	$0	
5.(c) Supplies - Pharmacy	$0	
5.(d) Supplies - Medical	$0	
5.(e) Supplies Office	$4,000	
6. Travel	$500	
7. Software	$5,000	
8. (a) Other - Marketing/ Communications	$250	
8. (b) Other - Education and Training	$2,500	
8. (c) Other - Other (specify below)	$0	
Building Maintenance & Security	$34,000	
Building Utilities	$40,000	
Insurance	$16,000	
Capital Improvements	$10,000	
Rental Assist.& Supportive Services	$75,000	
9. Subrecipient Contracts	$0	
Total Direct Costs	$378,250	
Total Indirect Costs	$18,913	
TOTAL	$397,163	

Contractor Initials: DS MW

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

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.

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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.

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

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3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.

4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.

5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.

6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.

7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.

8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.

9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.

10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.

11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

16. The Contractor must ensure that all End Users:

    a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

    b. safeguard this information at all times.

    c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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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;

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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

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

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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 or other 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.

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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 Business Associate Agreement, 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) g. and (3) n.I., and the defense and indemnification provisions 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	The Front Door Agency, Inc.
The State	Name of the Contractor
DocuSigned by: Katja S. Fox ED0D05B04C83442...	DocuSigned by: Maryse Wirbal 63B455DD40A642E...
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Maryse Wirbal
Name of Authorized Representative	Name of Authorized Representative
Director	CEO
Title of Authorized Representative	Title of Authorized Representative
3/4/2024	3/4/2024
Date	Date

DS MW

Contractor Initials

Date 3/4/2024

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State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE FRONT DOOR AGENCY, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on February 06, 1987. 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: **108359**

Certificate Number: **0006194346**

IN TESTIMONY WHEREOF,

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

David M. Scanlan

Secretary of State

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CERTIFICATE OF AUTHORITY

I, Robert Shaw, 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 The Front Door Agency, Inc.
(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 February 14th, 20 24, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Maryse Wirbal, CEO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of The Front Door Agency, Inc. 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 was **valid thirty (30) days prior to and 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: 2/15/24

Signature of Elected Officer
Name: Robert Shaw
Title: President, Board Of Directors

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 2/26/2024

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 Eaton & Berube Insurance Agency, Inc. 11 Concord Street Nashua NH 03061	CONTACT NAME: Meaghan Colby PHONE (A/C, No, Ext): 603-689-7241 FAX (A/C, No): E-MAIL ADDRESS: mcolby@eatonberube.com
INSURED NASPA1 The Front Door Agency Inc 7 Concord Street Nashua NH 03064	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A : The Hanover Insurance Companies — 22292 INSURER B : Philadelphia Insurance Company — 23850 INSURER C : Granite State Health Care & Human Services Self In INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 1850937706 **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	
B	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT LOC OTHER:			PHPK2549789	5/5/2023	5/5/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$ 1,000,000 $ 100,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
B	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY X HIRED AUTOS ONLY SCHEDULED AUTOS X NON-OWNED AUTOS ONLY			PHPK2549789	5/5/2023	5/5/2024	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$ 1,000,000 $ $ $ $
	UMBRELLA LIAB OCCUR EXCESS LIAB CLAIMS-MADE DED RETENTION $						EACH OCCURRENCE AGGREGATE $	$ $ $
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		HCHS20232000039	1/1/2024	1/1/2025	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
A	Management Liab Claims Made			LHV9132930	5/5/2023	5/5/2024	D&O EPL Fiduciary	$1,000,000 $1,000,000 $1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Workers Compensation Information: No excluded officers; Coverage for NH.
Retentions on Management Liability: D&O $2,500; EPL $5,000; Fiduciary $500.

CERTIFICATE HOLDER

State of New Hampshire
Dept of Health & Human Services
129 Pleasant Street
Concord NH 03301

CANCELLATION 30 days/10 days non-payment

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

Marc R Berube

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the FRONT DOOR
Your Path to Self-Sufficiency

The Front Door Agency
Fidelity Foundation Request
October 2022

The Front Door Agency Mission Statement and Strategic Plan

In July of 2022, the Front Door created a strategic plan to guide the Agency for the next three years. As a result of that strategic plan, our Board of Directors unanimously voted to affirm the organization's core values and create a bold new vision and refreshed mission statement. These were made based on community feedback, constituent feedback, and staff recommendations. We are pleased to be able to share these with the Fidelity Foundation, which has so generously supported our work.

Mission
To provide a holistic approach to breaking the cycle of poverty by assisting individuals and families to stabilize, transform, and become empowered to ultimately achieve sustainable independence. We accomplish this by offering an integrated service delivery approach that fosters education and addresses the obstacles that hinder acquiring and maintaining affordable housing and the attainment of self-sufficiency.

Vision
To ensure all individuals and families in Southern NH experiencing a personal crisis are treated with dignity and respect as we help them stabilize, transform, and become self-sufficient.

Values
We believe that, through education, every person can grow and succeed. Everyone deserves a place to call home. We value dignity, respect, compassion, and equity for all people.

To meet its vision and effectively execute its mission, the Front Door Agency will focus on three strategic pillars, each with a commitment to diversity, equity, inclusion, and innovation. The three key pillars in the Agency's Strategic Plan are Growth, Program Impact, and Infrastructure. Access to the complete Strategic Plan is available through this QR Code:

With this solid strategic plan, a dedicated staff, an engaged board of directors, and a large contingency of volunteers, the Front Door Agency is strategically aligned to effectively serve the community for the foreseeable future.

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THE FRONT DOOR AGENCY, INC.

FINANCIAL STATEMENTS
JUNE 30, 2022
AND
INDEPENDENT AUDITORS' REPORT

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OSTER & WHEELER, PC
CERTIFIED PUBLIC ACCOUNTANTS

265 Washington Street, Keene, NH 03431
Phone: 603.352.4500
Fax: 603.352.8558
www.osterwheeler.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
The Front Door Agency, Inc.:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The Front Door Agency, Inc. (a not-for-profit New Hampshire 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Front Door Agency, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 Front Door Agency, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 Front Door Agency, Inc.'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 Front Door Agency, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

The financial statements of The Front Door Agency, Inc. for the fiscal year ended June 30, 2021, were audited by another auditor, who expressed an unmodified opinion on those statements on October 28, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended October 28, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Oster & Wheeler, P.C.

Keene, New Hampshire
October 20, 2022

boster@osterwheeler.com cwheeler@osterwheeler.com blabarre@osterwheeler.com

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THE FRONT DOOR AGENCY, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021)

ASSETS	2022	2021
CURRENT ASSETS:		
Cash and cash equivalents	$ 1,388,077	$ 1,368,524
Contributions receivable, net	19,022	57,454
Grants receivable	88,277	127,975
Prepaid expenses	233	537
Other current assets	-	600
Total current assets	1,495,609	1,555,090
PROPERTY AND EQUIPMENT, net:	2,503,780	2,538,407
OTHER ASSETS:		
Investments	1,407,203	1,566,618
Revolving loan and securities receivable, net	138,319	163,685
Noncurrent portion of contributions receivable	-	18,650
Total other assets	1,545,522	1,748,953
Total assets	$ 5,544,911	$ 5,842,450
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	$ 29,083	$ 87,186
Accrued payroll and related liabilities	6,066	8,430
Current portion of long-term debt	5,706	6,207
Security deposits	15,733	15,238
Other current liabilities	10,000	-
Total current liabilities	66,588	117,061
LONG-TERM LIABILITIES:		
Long-term debt, net of current portion	564,577	774,957
Revolving loan and securities payable	175,582	208,316
Total long-term liabilities	740,159	983,273
Total liabilities	806,747	1,100,334
NET ASSETS:		
Without donor restrictions:		
Undesignated	3,528,302	3,268,607
Board designated	468,780	647,600
With donor restrictions:		
Temporary donor restrictions	225,209	355,814
Permanent donor restrictions	515,873	470,095
Total net assets	4,738,164	4,742,116
Total liabilities and net assets	$ 5,544,911	$ 5,842,450

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

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THE FRONT DOOR AGENCY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	2022			2021
	Without Donor Restrictions	With Donor Restrictions	Totals	Totals
SUPPORT, REVENUE, AND OTHER				
Support:				
Contributions	$ 338,454	$ 166,424	$ 504,878	$ 603,210
Grant income	935,753	-	935,753	2,090,030
COVID relief	-	-	-	141,102
Debt forgiveness	82,167	-	82,167	84,991
In-kind donations	168,875	-	168,875	122,333
Special events, net	160,603	-	160,603	29,542
Revenue:				
Rental income	166,333	-	166,333	155,229
Other:				
Investment income, net	(245,690)	(6,905)	(252,595)	310,050
Interest income	724	-	724	1,701
Other revenue	13,003	-	13,003	2,819
Support, revenue, and other before reclassifications	1,620,222	159,519	1,779,741	3,541,007
Net assets released from restrictions:	244,346	(244,346)	-	-
Total support, revenue, and other	1,864,568	(84,827)	1,779,741	3,541,007
OPERATING EXPENSES				
Program services:				
Transformational housing	702,993	-	702,993	638,659
Housing stability	573,768	-	573,768	682,397
Other programs	150,089	-	150,089	56,420
Total program services	1,426,850	-	1,426,850	1,377,476
Supporting services:				
Management and general	145,702	-	145,702	122,145
Fundraising and development	211,141	-	211,141	218,231
Total support services	356,843	-	356,843	340,376
Total operating expenses	1,783,693	-	1,783,693	1,717,852
CHANGE IN NET ASSETS	80,875	(84,827)	(3,952)	1,823,155
NET ASSETS, beginning of year	3,916,207	825,909	4,742,116	2,918,961
NET ASSETS, end of year	$ 3,997,082	$ 741,082	$ 4,738,164	$ 4,742,116

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

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THE FRONT DOOR AGENCY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	Program Services				Supporting Services		Totals	
	Transformational Housing	Housing Stability	Other Programs	Total	Management and General	Fundraising and Development	2022	2021
OPERATING EXPENSES:								
Personnel expense:								
Salaries and wages	$ 294,120	$ 204,090	$ 38,533	$ 536,743	$ 49,498	$ 136,377	$ 722,618	$ 640,916
Employee benefits	28,539	18,700	4,445	51,684	10,329	26,407	88,420	81,738
Payroll taxes	23,477	16,090	2,943	42,510	4,490	10,201	57,201	49,276
Direct assistance:								
Holiday/Santa fund program	-	-	11,679	11,679	-	-	11,679	12,718
Holiday/Santa fund in-kind expenses	-	-	90,800	90,800	-	-	90,800	1,873
Rental assistance	5,736	128,726	-	134,462	-	-	134,462	355,016
Utility assistance	-	37,405	-	37,405	-	-	37,405	13,139
Security deposit assistance	3,990	19,174	-	23,164	-	-	23,164	28,130
Therapy for women and children	68,769	-	-	68,769	-	-	68,769	47,686
Client educational scholarships	10,000	-	-	10,000	-	-	10,000	9,000
Client specific household supplies	2,024	-	-	2,024	-	-	2,024	-
Food, clothing, transportation, childcare	6,310	11,943	-	18,253	-	-	18,253	19,414
Fee for services:								
Accounting	3,500	3,500	-	7,000	3,575	3,500	14,075	15,575
Other professional fees	8,688	6,818	-	15,506	13,074	6,767	35,347	10,347
Advertising and promotion	814	771	21	1,606	639	3,598	5,843	9,315
Bad debts	-	9,008	-	9,008	-	250	9,258	17,602
Depreciation	85,439	40,651	-	126,090	35,529	-	161,619	101,899
In-kind expenses	750	-	-	750	2,412	74,913	78,075	120,460
Information technology	6,164	4,497	-	10,661	3,968	7,179	21,808	23,576
Insurance	14,930	6,890	-	21,820	2,336	-	24,156	22,018
Interest expense	24,495	9,537	-	34,032	-	-	34,032	41,586
Licenses and fees	-	-	-	-	-	-	-	11,981
Miscellaneous	1,171	-	-	1,171	-	4	1,175	4,133
Occupancy	95,170	48,544	100	143,814	7,937	6,912	158,663	169,988
Office expenses	9,335	5,245	1,230	15,810	7,664	7,967	31,441	27,212
Telephone and communications	9,572	2,179	338	12,089	4,251	1,979	18,319	17,248
Total operating expenses	702,993	573,768	150,089	1,426,850	145,702	286,054	1,858,606	1,851,846
Less expenses included on the Statement of Activities:								
Cost of special events	-	-	-	-	-	(74,913)	(74,913)	(133,994)
Total net operating expenses	$ 702,993	$ 573,768	$ 150,089	$ 1,426,850	$ 145,702	$ 211,141	$ 1,783,693	$ 1,717,852

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

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THE FRONT DOOR AGENCY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ (3,952)	$ 1,823,155
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	161,619	101,899
Bad debt expense	9,258	16,756
Debt forgiveness	(53,984)	(53,984)
Unrealized (gain) loss on investments	336,716	(234,488)
Realized gain on investments	(39,164)	(44,788)
(Increase) decrease in the following assets:		
Contributions receivable	57,082	65,514
Grants receivable	39,698	(63,782)
Prepaid expenses	304	332
Other current assets	600	-
Increase (decrease) in the following liabilities:		
Accounts payable	(58,103)	59,956
Accrued payroll and related liabilities	(2,364)	2,042
Security deposits	495	2,188
Other liabilities	10,000	(12,134)
Total adjustments	462,157	(160,489)
Net cash flows from operating activities	458,205	1,662,666
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of investments	110,041	340,375
Purchase of investments	(257,813)	(305,895)
Purchases of property and equipment	(126,615)	(1,201,415)
Net cash flows from investing activities	(274,387)	(1,166,935)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments of long-term debt	(156,897)	(60,270)
Net change in revolving loan and security receivables	25,366	25,374
Net change in revolving loan and security payables	(32,734)	(9,774)
Net cash flows from financing activities	(164,265)	(44,670)
NET CHANGE IN CASH AND CASH EQUIVALENTS	19,553	451,061
CASH AND CASH EQUIVALENTS, beginning of year	1,368,524	917,463
CASH AND CASH EQUIVALENTS, end of year	$ 1,388,077	$ 1,368,524
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	$ 5,849	$ 10,579
In-kind donations received	$ 168,875	$ 122,333
Non-cash financing	$ -	$ 150,000

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

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1. Summary of significant accounting policies:

The Front Door Agency, Inc., (the Agency) is a New Hampshire non-profit public benefit organization which was incorporated on February 6, 1987. The Agency is unequivocally committed to helping homeless and disadvantaged people in the Greater Nashua community achieve stability, have the opportunity to transform, and ultimately flourish. Since its inception, the Agency has been offering support, fostering education, and providing services to assist individuals and families transition from crisis to self-sufficiency. It believes that dignity, respect and compassion is deserved for all people and that through education, every person can grow and succeed.

The Agency's core programs were collaboratively developed to provide a comprehensive approach that addresses the root causes of homelessness and poverty. These programs include:

Transformational Housing
Provides long-term transitional housing to homeless single mothers and their children. With a program design of "self-help", mothers must be motivated to create change. The program is not an emergency shelter but serves as a comprehensive long-term "next step" on the road to self-sufficiency as it is the program's primary goal to reduce barriers to higher education in order to increase every client's employability and income, so mothers are empowered to regain their confidence and achieve independence.

The Transformational Housing Program enables clients to remove personal barriers so they can successfully access college degree, credentialing, apprenticeship, or job-skills training programs. The program has had a great success of women graduating with degrees in areas such as accounting, paralegal, marketing, nursing, and social work. Others have earned job skills in areas of LNA, welding, CDL driving, and culinary arts.

Housing Stability
Helps all individuals and families currently experiencing homelessness or on the verge of homelessness by providing prevention and intervention assistance with rent and utilities. Through its security deposit program, it helps families obtain housing with a no-interest or fee security deposit eliminating the barrier to entry. Others who may face a temporary crisis such as an illness or job reduction or loss of a spouse can receive short-term rental assistance to help them avoid homelessness as they regain self-sufficiency. The Agency also offers short-term rental subsidies that gradually reduce over a few months to help families with very low income, and offers 8 units of affordable housing for those that meet HUD income guidelines. All families receive extensive case management and budgeting assistance.

Financial Literacy
A series of workshops that is offered to the general public and program participants. Personal credit reports and budgets are examined, and facilitators provide direction and education on basic banking opportunities, ways to save, and how to reduce costs.

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Holiday Santa
Each year the Agency helps over 500 children during the holidays with gifts and clothing.

Basis of reporting – The Agency presents its financial statements in accordance with *Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958 Not-For-Profit Entities*. The accompanying financial statements have been prepared on the accrual basis of accounting. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Non-cash contributions are recorded at fair market value on the date of the donation. Income earned on net assets, including net realized appreciation on investments, is reflected as a change in net assets without donor restrictions or net assets with donor restrictions in accordance with donor stipulations.

Amounts related to the Agency's financial position and activities are reported in two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor or certain grantor restrictions.

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed time or purpose restrictions. Donor-imposed restrictions are released when a restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished. When a donor restriction expires the net assets are reclassified as net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Agency to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a board-approved spending policy. Restricted contributions that are received and utilized in accordance with donor stipulations in the same year are reported as contributions without donor restrictions. The Agency follows a similar policy for investment return on these funds.

Basis of accounting - Revenues and expenses are reported on the accrual basis of accounting. Under this basis, revenues, other than contributions, are reported when earned and expenses are reported when incurred without regard to the date of receipt or payment of cash. Contributions are recognized as revenue when they are received or unconditionally pledged.

Cash and cash equivalents – For purposes of the Statement of Cash Flows, the Agency considers all liquid investments with a maturity of three months or less to be cash equivalents.

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Contributions receivable – Unconditional contributions that are expected to be collected within one year are recorded at net realized value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of discounts is included in contribution revenue in the Statement of Activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance. At June 30, 2022 and 2021, the allowance for doubtful accounts was $4,733.

Grants receivable – Grants receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants receivable represent cost-reimbursement contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary at June 30, 2022 and 2021.

Investments – The Agency carries investments in marketable securities with readily determinable fair values at the fair market value in the accompanying Statement of Financial Position. Investment income is presented net of investment expense, and unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Property and equipment – All acquisitions of property and equipment purchased in excess of $2,500 are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Agency charges to expense annual amounts of depreciation which allocate the cost of operating property and equipment over their estimated useful lives. The Agency uses the straight-line method for computing depreciation. The ranges of estimated useful lives used are:

	Years
Buildings and improvements	5 - 27.5
Leasehold improvements	2 - 10
Furniture	7
Equipment	5

Repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related depreciation allowances, and any gain or loss is recognized. No impairment loss has been noted during the year.

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Contributions and grant income – Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present: (1) An explicit identification of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized (2) An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met. Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Grant awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability. Grant awards that are exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. There were no grants or awards that were considered exchange transactions during the years ended June 30, 2022 and 2021.

Donated assets – Donated marketable securities and other non-cash donations are recorded as contributions at their estimated fair values at the date of donation. There were no amounts reflected in the financial statements for donated assets for the years ended June 30, 2022 and 2021.

Donated materials – Donated materials greater than $500 are recorded as contributions at their estimated fair values at the date of donation. Donated materials for the years ended June 30, 2022 and 2021 totaled $168,375 and $118,833, respectively.

Donated services – The Agency pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Agency with specific programs, solicitations and various committee assignments. Contributions of services are recognized when they are received if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not donated. Donated services for the years ended June 30, 2022 and 2021 totaled $500 and $3,500, respectively.

Income taxes – The Agency qualifies as an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). The Agency has evaluated its significant tax positions, including their tax-exempt status, and determined that they do not need to recognize a liability for any uncertain tax positions for interest, penalties or potential taxes. Accordingly, no provision for income taxes is required. The Agency's annual federal return filings (Form 990) and state filings (Form NHCT-12) remain subject to examination by major tax jurisdictions for the standard three-year statute of limitations.

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Functional allocation of expense - The costs of providing the various program and supporting services have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Expenses are charged to programs and supporting services on the basis of periodic expense reviews and management estimates. Expenses directly attributable to a specific functional area of the Agency are reported as expenses of those functional areas. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency.

Advertising costs – Advertising costs are expensed as incurred and are reported on the Statement of Activities and the Statement of Functional Expenses.

Use of estimates – The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Comparative financial information – The financial statements include certain prior period summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2021, from which it was derived.

Financial instruments and credit risk – Deposit concentration risk is managed by placing cash with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts and contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from board members, governmental agencies, and entities supportive of the Agency's mission. Investments are made by diversified investment managers whose performance is monitored by the Finance Committee. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Finance Committee believes that its investment policies and guidelines are prudent for the long-term welfare of the Agency.

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Accounting pronouncements adopted – In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts in-kind, for not-for-profit organizations. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The Agency adopted this guidance as of July 1, 2021, as required by the standard. The Agency applied Topic 958 on a retrospective basis. The Statement of Activities and Statement of Functional Expenses for 2021 has been restated to show contributed nonfinancial assets and the related expense account on a separate line item.

Accounting pronouncements to be adopted in future periods – In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. ASU 2016-02 establishes a comprehensive new lease accounting model. The new standard clarifies the definitions of a lease, requires a dual approach to lease classification similar to current lease classifications, and causes lessees to recognize leases on the balance sheet as a lease liability with a corresponding right-of-use asset for leases with a lease term of more than twelve months. In June 2020, the FASB issued ASU 2020-05 which provided nonpublic companies with a one-year deferral of the effective date of ASC 842. The Agency has elected to adopt this deferral and ASU 2016-02 is effective for the Agency's year ending June 30, 2023. The new standard originally required a modified retrospective transition for capital or operating leases existing at or entered into after the beginning of the earliest comparative period presented in the financial statements, but it does not require transition accounting for leases that expire prior to the date of the initial application. In July 2018, the FASB issued ASU No. 2018-11 *Leases (Topic 842)* which provided another transition method in addition to the existing transition method by allowing entities to initially apply the new leases standard at the adoption date and recognize a cumulative-effect adjustment to the opening balance of net assets in the period of adoption. The Agency has not yet determined the effects, if any, that the adoptions of ASU 2016-02 and ASU 2018-11 may have on its financial position, results of operations, cash flows, or disclosures.

In June 2016, the FASB issued ASU No. 2016-13, *Measurement of Credit Losses on Financial Instruments (Topic 326)*. ASU 2016-13 requires a financial asset measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the income statement will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. ASU 2016-13 will be effective for the Agency's year ending June 30, 2024. The Agency has not yet determined the effects, if any, that the adoption of ASU 2016-13 may have on its financial position, results of operations, cash flows, or disclosures.

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2. Liquidity:

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the Statement of Financial Position date, comprise the following:

	2022	2021
Financial assets:		
Cash and cash equivalents	$ 1,388,077	$ 1,368,524
Contributions receivable	19,022	76,104
Grants receivable	88,277	127,975
Investments	1,407,203	1,566,618
Total financial assets available within one year	2,902,579	3,139,221
Less:		
Amounts unavailable for general expenditures within one year, due to:		
Restricted by donors with purpose restrictions	(741,082)	(825,909)
Amounts unavailable to management without board of director approval:		
Board designated for operational support	(468,780)	(647,600)
	$ 1,692,717	$ 1,665,712

The Agency maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due. To help manage unanticipated liquidity needs, the Agency has a committed line of credit of $100,000, which it could draw upon (Note 8). Additionally, the Agency has Board Designated net assets without donor restriction that, while the Agency does not intend to spend for these purposes other than those identified, could be available for current operations if necessary.

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3. Contributions receivable:

The carrying amount of contributions receivable due in more than one year is based on the discounted net present value of the expected future cash receipts and approximates fair value. Unconditional contributions receivable consisted of the following at June 30:

	2022	2021
Contributions receivable	$ 23,755	$ 80,837
Less: allowance for doubtful accounts	4,733	4,733
Net contributions receivable	$ 19,022	$ 76,104

The contributions receivable are due as follows:

Less than one year	$ 23,755	$ 62,187
In one to five years	-	18,650
Total contributions receivable	$ 23,755	$ 80,837

No discount was applied to contributions receivable at June 30, 2022 and 2021 since it was determined to be immaterial.

4. Property and equipment:

The following is a summary of property and equipment as of June 30:

	2022	2021
Land	$ 247,100	$ 247,100
Building and improvements	3,243,931	3,119,516
Leasehold improvements	273,229	271,028
Equipment and furniture	18,155	18,155
	3,782,415	3,655,799
Less: accumulated depreciation	1,278,635	1,117,392
Net property and equipment	$ 2,503,780	$ 2,538,407

Depreciation expense totaled $161,619 and $101,899 for the years ended June 30, 2022 and 2021, respectively.

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5. Fair value measurement:

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

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Agency has the ability to access.

Level 2 - Inputs to the valuation methodology include: quoted prices of similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for that asset or liability, inputs that are derived principally from or corroborated for the asset or liability, or if the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full-term of the asset or liability.

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

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

The following table sets forth the fair market hierarchy of the Agency's financial assets as of June 30:

	2022	2021
Money market funds	$ 895	$ 895
Domestic equity funds	453,143	573,291
International equity funds	272,782	496,779
Taxable fixed income funds	599,875	415,153
Certificates of deposit	80,508	80,500
Total investments	$ 1,407,203	$ 1,566,618

As of June 30, 2022 and 2021, the Agency's investment portfolio consisted solely of Level I investments.

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Investment return shown on the Statement of Activities is summarized as follows at June 30:

	2022	2021
Interest and dividends	$ 44,957	$ 30,774
Realized gain on investments	39,164	44,788
Unrealized gain (loss) on investments	(336,716)	234,488
	$ (252,595)	$ 310,050

6. Endowment funds:

The Agency's investments consist of undesignated endowment funds, board designated endowment funds, and donor restricted endowment funds. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Agency has interpreted the State of New Hampshire UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Agency classifies as permanently restricted net assets: (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Agency in a manner consistent with the standard of prudence prescribed by the State UPMIFA. In accordance with UPMIFA, The Agency considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

(1) The duration and preservation of the fund
(2) The purposes of The Agency and the donor-restricted endowment fund
(3) General economic conditions
(4) The possible effect of inflation and deflation
(5) The expected total return from income and the appreciation of investments
(6) Other resources of The Agency
(7) The investment policies of The Agency.

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The Agency has adopted investment policies designed to provide a reasonable stream of income that will rise with inflation to fund activities. The primary total return objective is to exceed the long-term rate of inflation, as measured by the CPI, by 3%. Investment policies also provide for diversification, and stipulate asset mix between equities, fixed income securities, and cash.

The Agency's spending policy is to appropriate up to 7% of the average market value of the endowment fund based on the last three years average value of the endowment fund. The Agency's spending policy for the scholarship fund is to appropriate up to 5% of the average market value of the scholarships annually.

The endowment net asset composition by type of fund as of June 30, 2022 is as follows:

	Without Donor Restrictions	With Donor Restrictions		
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor restricted	$ -	$ 202,086	$ 515,876	$ 717,962
Board designated	468,780	-	-	468,780
Undesignated	220,461	-	-	220,461
Total	$ 689,241	$ 202,086	$ 515,876	$ 1,407,203

Changes in endowment net assets for the year ended June 30, 2022 are as follows:

Endowment net assets, beginning of year	$ 894,930	$ 242,086	$ 470,095	$ 1,607,111
Investment return:				
Investment income, net of fees	84,122	-	-	84,122
Change in market value	(329,811)	-	(6,905)	(336,716)
Contributions	-	-	52,686	52,686
Appropriation of endowment net assets for expenditures	-	(40,000)		
Reclassification of appropiration	40,000	-	-	40,000
Endowment net assets, end of year	$ 689,241	$ 202,086	$ 515,876	$ 1,447,203

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The endowment net asset composition by type of fund as of June 30, 2021 is as follows:

	Without Donor Restrictions	With Donor Restrictions		
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor restricted	$ -	$ 242,086	$ 470,095	$ 712,181
Board designated	647,600	-	-	647,600
Undesignated	247,330	-	-	247,330
Total	$ 894,930	$ 242,086	$ 470,095	$ 1,607,111

Changes in endowment net assets for the year ended June 30, 2021 are as follows:

Endowment net assets, beginning of year	$ 632,880	$ 282,086	$ 443,398	$ 1,358,364
Investment return:				
Investment income, net of fees	75,561	-	-	75,561
Change in market value	234,489	-	-	234,489
Contributions	-	-	26,697	26,697
Appropriation of endowment net assets for expenditures	(48,000)	(40,000)	-	(88,000)
Endowment net assets, end of year	$ 894,930	$ 242,086	$ 470,095	$ 1,607,111

From time to time, the fair value of endowment funds associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Agency to retain as a fund of perpetual duration, also known as underwater endowments. As of June 30, 2022, deficiencies of this nature existed in a single, donor-restricted endowment fund created with an original gift of $50,000. The fair value of assets held in the fund was $43,095 as of June 30, 2022, which generated amounts underwater of $6,905. This deficiency is reported in net assets with donor restrictions. These deficiencies resulted from fluctuations in the market causing net losses on the value of the fund during the fiscal year ended June 30, 2022.

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7. Revolving loan and security receivables and payables:

Housing Security Guarantee Program (HSGP)
The Agency and State of New Hampshire were working together with the Housing Security Guarantee Program. Landlords were provided with vouchers instead of cash for security deposits. The client would agree to pay back the Agency for the security deposit. When the deposit is repaid in full, the Agency would pay the landlord in exchange for the voucher. If the lease terminates and the landlord redeems the voucher, any unpaid balance remaining from the client was then billed to the State. The HSGP stopped receiving funds from the State in June 2021, but the Agency continues to run the program for their clients.

Homeless and Housing Access and Revolving Loan Fund (HHARLF)
The Agency had obtained grants in prior years from private entities to provide first month's rent and security deposits for individuals and families experiencing homelessness and how are 30% of area median income. Grants and no-interest or free security deposits are granted to help families transition into permanent housing.

The receivables under these programs at June 30 consisted of the following:

	2022			2021		
	Receivable	Allowance	Net	Receivable	Allowance	Net
HSGP - clients	$ 103,024	$ -	$ 103,024	$ 110,071	$ -	$ 110,071
HSGP - State	3,387	-	3,387	3,578	-	3,578
HHARLF - clients	39,556	(7,648)	31,908	55,791	(5,755)	50,036
Total	$ 145,967	$ (7,648)	$ 138,319	$ 169,440	$ (5,755)	$ 163,685

8. Line of credit:

At June 30, 2021 the Agency had a $75,000 line of credit available which expired in October 2021. In May 2022 the Agency renewed their line of credit for an available balance of $100,000. Amounts borrowed on this line are payable on demand and carry an interest rate based on the Wall Street Journal U.S. Prime Rate (4.75% at June 30, 2022). The line of credit is secured by all assets and expires in June 2029. There were no borrowings as of June 30, 2022 and 2021, respectively.

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9. Long-term debt:

Long-term debt consists of the following as of June 30:

	2022	2021
Mortgage payable to New Hampshire Community Loan Fund, secured by land and building (C Street), due in monthly installments of $218 including principal and interest at 4.00%, through August 2025.	$ 1,713	$ 6,141
Mortgage payable to Community Housing Capital, secured by land and building (Shattuck Street), due in monthly installments of $886 including principal and interest at 5.00%, through June 2027.	134,538	138,584
Mortgage payable to the City of Nashua, secured by land and building (C Street). As long as the Agency owns the property and meets rental affordability criteria, interest is not due. In September 2011, the mortgage was amended to forgive debt equally over 20 years, retroactively through March 2007.	26,200	32,750
Mortgage payable to the City of Nashua, secured by land and building (Amherst Street). As long as the Agency owns the property and meets rental affordability criteria, interest is not due. In September 2011, the mortgage was amended to forgive debt equally over 20 years beginning December 2012.	174,332	191,766
Mortgage payable to the City of Nashua, secured by land and building (Shattuck Street). As long as the Agency owns the property and meets rental affordability criteria, interest is not due. In September 2011, the mortgage was amended to forgive debt equally each year through January 2023.	30,000	60,000
Mortgage payable to the City of Nashua, secured by land and building (Concord Street). Neither interest nor principal are due as long as the Agency owns the property and meets affordability criteria.	203,500	203,500

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	2022	2021
Mortgage payable to Triangle Credit Union, secured by land and building (Marshall Street), due in monthly installments of $751 including principal and interest at 3.50%, through January 2031. This loan was paid off in full during the fiscal year ended June 30, 2022.	-	148,423
	570,283	781,164
Less current portion	5,706	6,207
	$ 564,577	$ 774,957

Maturities of long-term debt are as follows:

2023 (current portion)	$ 5,706
2024	4,197
2025	4,412
2026	4,638
2027	117,298
	136,251
To be forgiven	230,532
No required repayment	203,500
	$ 570,283

10. Board designated net assets:

The Agency holds funds that are reserved by the board to be used for future operational support. These funds are included in net assets without donor restriction on the Statement of Financial Position and are comprised of the following at June 30:

	2022	2021
Endowment funds	$ 449,040	$ 596,216
Scholarship fund	19,740	51,384
Total board designated funds	$ 468,780	$ 647,600

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11. Net assets with donor restrictions:

Net assets with temporary donor restrictions are available for the following purposes at June 30:

	2022	2021
Endowment funds	$ 202,086	$ 242,086
Santa Fund	15,252	20,286
Financial literacy	3,800	3,800
Other funds	3,461	-
Shoes for Kids	607	1,000
Rent and utility assistance	-	50,000
HVAC	-	2,292
United Way grant	-	36,350
Total net assets with temporary donor restrictions	$ 225,206	$ 355,814

Net assets with permanent donor restrictions are available for the following purposes at June 30:

	2022	2021
Endowment funds	$ 515,876	$ 470,095
Total net assets with permanent donor retrictions	$ 515,876	$ 470,095

12. CARES Act grant:

In February 2021, the Agency was the recipient of an award from the Small Business Administration's (SBA) Paycheck Protection Program (PPP) as a result of legislation passed to assist businesses in navigating the Coronavirus pandemic. The total amount of the award was $141,102, and it was to be used for eligible payroll and operating expenses. Should the conditions of the award not be substantially met, all or a portion of the award would have needed to be paid back with 1.00% interest. In June 2021, the SBA determined that all conditions of the award had been substantially met and the entire balance was forgiven. These funds are included under COVID relief reported on the Statement of Activities at June 30, 2021.

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13. Gifts in-kind:

For the years ended June 30, 2022 and 2021, contributed nonfinancial assets recognized within the Statement of Activities consisted of the following:

	2022	2021
Holiday gifts for families	$ 90,800	$ 1,873
Auction event prizes	74,913	113,212
Software	2,412	3,410
Professional services	500	3,500
Household goods	250	-
Other goods	-	338
Total gifts in-kind	$ 168,875	122,333

The Agency recognizes contributed nonfinancial assets within revenue, including auction items, holiday gifts, software, household and other goods, and professional services. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed holiday gifts were used for specific families in need designated by the Agency. Contributed household and other goods were used in the Agency's programs assisting those in need. Contributed auction items were used at an auction event put on by the Agency to help raise funds to better serve their clients and community. Contributed software was used by the Agency for operational needs. In valuing holiday gifts, household and other goods, auction items, and software the Agency estimated the fair market value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.

Contributed professional services recognized comprise of services from a paving company in the fiscal year ended June 30, 2022, and services from a storage and moving company in the fiscal year ended June 30, 2021. Contributed professional services are valued and are reported at the estimated fair market value in the financial statements based on current rates for similar services.

14. Operating lease:

The Agency rents its office space located at 7 Concord Street, Nashua, New Hampshire, with monthly payments of $1,650. This lease agreement expires in February 2026.

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The future minimum lease payments due in subsequent years are as follows:

2023	$ 19,800
2024	19,800
2025	19,800
2026	13,200
	$ 72,600

Rent expense for the years ended June 30, 2022 and 2021 totaled $19,800 and $19,400, respectively.

15. Retirement plan:

In March 2018, the Agency adopted a Simple Retirement Plan. All employees meeting age and wage requirements qualify for the plan. The Agency matches employee contributions up to 3% of compensation. The Agency contributed $14,530 and $10,710 to the plan for the years ended June 30, 2022 and 2021, respectively.

16. Subsequent events:

In preparing these financial statements, the Agency has evaluated events and transactions for potential recognition or disclosure through October 20, 2022, the date the financial statements were available to be issued.

No subsequent events were noted that would require disclosure in the Agency's financial statements as of this date.

17. Reclassifications:

Certain amounts have been reclassified in the prior year financial statements to conform with the current year presentation. These reclassifications had no effect on net assets or changes in net assets as previously reported.

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the FRONT DOOR
Your Path to Self-Sufficiency

BOARD OF DIRECTORS
2023-2024

MEMBERS	OCCUPATION	RESIDENCY
David Almeda	Formerly, UKG	
Jed Anderson*	Broad Street Planning	
Cheryl Baldassaro	Lovering Volvo	
Derek Bruinooge	Eaton & Berube Insurance Agency	
Nancy Cappiello	Latitude 44, Ltd.	
Karen Carlisle	The Event Center-Courtyard by Marriott	
John Chase, Treasurer	Formerly, BAE Systems	
Shane Cochran	Systems Engineering	
Kevin Flynn	St. Joseph Hospital	
Nick Frasca, Vice President	Frasca & Frasca, P.A.	
Officer John Goodridge	Nashua Police Department	
Ferol Groves	Formerly, BAE Systems	
Joyce Hillis	Devine, Millimet and Branch	
Paige Hultman	Purple Finch Properties	
Robert Kennedy*	Formerly, BAE Systems	
Linda LaFleur, Secretary*	SquareTail Advisors	
Bill Luk	BAE Systems	
Christine Malloy	Triangle Credit Union	
Meagan Pollack*	Curriculum Associates	
Donna Robinson, CPA	Marcum, LLP	
Dr. Timothy Scherer	Dartmouth Health	
Tony Rozon	Santander Bank	
Susan Santana	Southern New Hampshire Health System	
Robert Shaw, President	Texas Instruments	
Melissa Swidler, President Elect	SWI Designs	
Chris Wilcox*, LY President	Lowell Five Bank	
Kathy Whitaker	BAE Systems	

*Denotes Past Presidents
Total Board Members 27

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REBECCA GAGNE

SUMMARY

A Human Services Professional with over 20 years' experience working in a residential program for women and children. Experience includes: team leadership, substance abuse; mental health; domestic violence, property management, community outreach, and empowering families to transition from crisis to self-sufficiency.

PROFESSIONAL EXPERIENCE

Director of Housing Programs **April 2012-Present**
THE FRONT DOOR AGENCY, INC., Nashua, New Hampshire
A not-for-profit, 501(c) tax-exempt organization assisting individuals and families in crisis transition to self-sufficiency formally known as the Nashua Pastoral Care Center, Inc.

Providing oversight for a residential Transformational Housing Program for women and children and Affordable Housing Program for single, women who are homeless.
Duties include:

- Assessing and monitoring young families headed by single mothers with independent life skills.
- Ensuring all residents maintain compliance with the educational and residential components of the program.
- Assessing and interviewing potential candidates.
- Creating and reviewing each program participant's contracts.
- Establishing outcome measurements and ensuring program objectives are met.
- Supervision of all direct service staff, residential aides, program administrative staff and maintenance personnel.
- Overseeing maintenance issues at all four owned properties.
- Providing oversight on all program policies and procedures.
- Participating in community activities.
- Representing the agency in the community.

Case Manager **December 2001-April 2012**
THE NASHUA PASTORAL CARE CENTER, Nashua, New Hampshire
Providing extensive case management for a residential Transitional Housing Program for women and children. Duties include:

- Assessing and monitoring young families headed by single mothers with independent life skills.
- Ensuring all residents maintain compliance with the educational and residential components of the program.
- Assessing and interviewing potential candidates.
- Creating and reviewing each program participant's contracts.
- Providing support, advocating and assisting in eliminating barriers to enhance resident's ability to succeed.
- Coordinating all services necessary for the resident to become a self-sufficient member of the community.
- Participating in community activities.

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Case Manager **May 2001-December 2001**
GIRLS INC., Nashua, New Hampshire
Duties included assisting ten young women ages 14-21 with daily living in a nonprofit residential living facility. Job required effective coordination and linkage of all academic and career related components, time management, positive role modeling, empathetic listening, developing and following individual treatment plans, connecting with people and resources, and follow up. Other duties involved organizing the volunteer program, coordinating educational sessions and activities.

Pre-School Teacher **July 2000-May 2001**
GIRLS INC., Nashua, New Hampshire
Duties included: planning and implementing a monthly curriculum aiding children physically, socially, emotionally, and intellectually; providing age appropriate activities to encourage creative expression and appreciation of the arts; and creating a monthly parent newsletter.

EDUCATION

Leadership Greater Nashua **Sept 2016-June 2017**
Comprehensive overview of the various elements of the Greater Nashua Community
Velocity Performance's Leadership Academy
Certified CPR AED **August 2014**

Certified Non-violent Crisis Intervention **Since 2008**

Graduate
NEW ENGLAND SCHOOL ON ADDICTION STUDIES **June 2008 & 2006**
New Hampshire Training Institute on Addictive Disorders

BA in Psychology **December 1999**
KEENE STATE COLLEGE, Keene, New Hampshire
Member, Delta Phi Epsilon (1997-1999)

AS in Chemical Dependency **May 1999**
KEENE STATE COLLEGE, Keene, New Hampshire

VOLUNTEER EXPERIENCE

Board of Directors	SKIP (School Kids in Peterborough)	2014-2017
Day of Caring Committee Member:	United Way of Greater Nashua	2011- 2015
Big Sister:	Big Brothers and Big Sisters Organization of Nashua	2004-2012
Internship:	Alvirne High School, Hudson, NH Guidance Department	1999

REFERENCES FURNISHED UPON REQUEST

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Coraima Kulak

Education

Saint Anselm College
Bachelor of Arts, Psychology — May 2015

Employment Experience

Transformation Phase II Case Manager
Front Door Agency — 10/2020- Present

- Provide case management services to single mothers and their children who are experiencing crisis. Provide directions, guidance, establishment of goals and creating accountability while furthering their education or job training.

Child Protection Service Worker
Division for Children, Youth, and Families — 4/2017- 10/2020

- Investigate reports for concern of abuse or neglect. Work with families and creating safety plans to ensure that their children are safe in their home. Refer families to community resources. Work with community resources to ensure families receive the support and services that are needed.

Intake Specialist
Southern New Hampshire Services — 8/2015- 4/2017

- Review applications and determine individuals' eligibility for fuel and electric assistance. Input data into the FAP/ EAP database. Meet and contact individuals for appointments and needed information to process applications.

Animal Caregiver
Charles River Laboratories — 6/2014-1/2015

- Assist Technicians in providing a stable living environment for animal subjects. Ensuring animals have a clean living area and that they are fed and watered daily. Filling out of proper paperwork to provided proper communication between myself and the Technicians.

Sale Associate
Charlotte Russe — 5/2013-6/2014

- Assist Customers with any questions or concerns they may have regarding the products that are being sold and on sale. Provide a cleaning shopping area for customers to ensure a pleasant shopping experience. Assist in the process of check out and the handling of currency.

Repair Technician
Cellairis — 5/2012-12/2012

- Assist Customers with questions regarding iPhone repairs and cell phone accessories. Repair broken screens in a timely manner while customers shop. Conduct inventory on a daily basis and ensure that the store has met its daily target goal. Open and close register. Deposit money at the end of closing shifts.

Saint Anselm College — 8/2011-4/2015

- Assist visitors into living area and oversee the proper filling out of paperwork provided by the college.

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Service Experience

Activity Assistant
Arbors of Bedford 2/2015-4/2015

- Assist activity coordinator in encouraging residents with dementia to participate in activities that will enhance their everyday life. Assist LNAs in providing residents with meals during their lunch time.

Intern
Division for Children, Youth, and Families- Manchester 9/2014-12/14

- Assisted CPSW IV with tasks such as putting together adoption packets, entering visits in to the department database, and making calls to several professionals in regards to cases. I also worked with a teenager in regards to independent living and assisting with graduation requirements.

Tutor
Sununu Youth Services Center 2/2014-
4/2014

- Assist young men with homework assignments and other task requested from them. As well with assisting them with personal situations in which they may need advising. Assist in creating a better relationship between the individuals and other staff.

Teacher Assistant
Bishop O'Neal Center 9/2013-12/2013

- Assisted the teacher with classroom tasks and other tasks that were required. Participated in classroom activities to enhance the learning of the children.

Mentor (Pre-Orientation Program)
Saint Anselm College 8/2013-8/2014

- Assisted incoming freshmen with their transition into a new environment. Developed programs in which these individuals where to take part as a way of becoming aware of their surroundings. Took part in activities that created assisted in the development of new relationships.

Skills

Computer: Microsoft Office
Language: Spanish: Fluency- Advance, Reading- Intermediate, Writing- Intermediate.
English: Fluency, Reading, and Writing –Advance.

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Sheri Gonzales

[redacted]

Objective

Re-entry into the full-time workforce, with a focus on a securing a position where my education and prior work experience in social work can be effectively utilized to help clients achieve self-sustainability.

Qualifications

Practical experience in counseling, tutoring and general interaction with both children and adults in both individual and group settings.

Formal training and practical one-to-one counseling with substance abuse clientele.

A sample of my expertise encompasses:

Individual Counseling	**Multitasking**	**Substance Abuse Counseling**
Appointment Scheduling	**Inter-Agency Communication**	**Client Assessments**
Crisis Management	**Strong Interpersonal Skills**	**Organizational Skills**

HIGHLIGHTS

- Previously licensed by the Massachusetts Board of Registration of Social Workers for several years.
- Ten plus years of social work experience in multiple settings including individual and group counseling and assessments.

CAREER TRACK

The Front Door Agency, **Case Worker** 2021- present

Responsible for screening potential candidates to the program and ensuring all policies and procedures are followed. Schedule and perform initial intake assessments to ensure program compatibility. Work with clients throughout the intake process to ensure follow through. Develop in conjunction with the resident a mutually agreed upon plan for meeting program goals and objectives. Recommend transition protocol for clients from the stabilization phase in the transformation phase.

St. Joseph's Community Services, **Administrative Assistant** 2017 - 2021

Duties include client management, welfare checks, scheduling, and point of contact management. Other key responsibilities include:

- Coordination of meal preparation and delivery for over 300+ clients on a daily basis.
- Assist in the intake process for new and existing clients.
- Crisis intervention to prevent client safety issues.
- Respond to client inquiries and manage changes in scheduling.
- Volunteered at agency for two years prior to employment opportunity.

Nashua Athletic Club, **Receptionist** 2008-2009

Duties included opening of facility and preparing facility for the day. Answered phones and assisted owners and co-workers with basic questions regarding rules and regulations of facility.

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Babies R Us, **Customer Service Associate** 2004-2008
Interacted with customers and provided customer support in a sales position. Responsible for handling currency and assisting managers in supervision of co-workers.

Lowell Community Health Center **Substance Abuse Counselor** 1999-2004
Responsible for direct care of clients with mental and dependence disorders. Completed intake and assessment histories. Facilitated groups regarding substance use and relapse prevention. Continued contact with legal system and was court liaison for clients.

Middlesex DUIL Program **Counselor** 1997-1999
Responsible for the direct care of approximately 10-12 second offense drunk drivers within a two-week inpatient program. Duties include preparing clinical assessments and discharge summaries. Other responsibilities include individual counseling sessions, group counseling sessions and informational classes including substance abuse topics. Also, continued communication with probation officers and aftercare agencies are required.

Wayside Youth and Family Support Network, **Residential Counselor** 1996-1997
Responsible for the direct care of adolescents in a residential setting. Duties include; behavior management; maintaining communication with family members, DSS workers, therapists and lawyers of on-going progress of clients; attend court hearings; work with clients individually using the PAYA curriculum, attended treatment team meetings and prepare milieu reports; maintain confidential client records; present client's progress at Foster Care Reviews.

EDUCATION

Bachelor in Social Work Salem State College

Associate in Science: Mental Health Technology Northern Essex Community College

Program Certificate: Alcohol and Drug Abuse Counseling Northern Essex Community College

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KEVIN GAGNON

Service oriented, driven professional with over 25 years of experience seeks to apply knowledge to improve efficiency and client satisfaction as a general maintenance/contractor.

EXPERIENCE

SEPTEMBER 2013 – PRESENT

DIRECTOR OF MAINTENANCE, THE FRONT DOOR AGENCY, INC., NASHUA, NH

- Responsible for the direct day-to-day maintenance oversight of 8 transformational housing and affordable housing rental properties (67 units).
- Schedule, negotiate and oversee contractors on specific projects.
- Completely renovated 12 apartments including install of new kitchens, structures, flooring, painting.
- Ensure apartments meet all federal and local grant maintenance compliance.
- Schedule all routine maintenance on mechanical and fire systems.
- Provide complete landscaping renovation projects to several sites.

2012 –2013

OUTSIDE SALES, HOLDEN HUMPHREY, CHICOPEE, MASSACHUSETTS

Provided direct consultation and sales with commercial and residential customers in the Paint Department.

2005 –2012

SALES, NASHUA WALLPAPER AND PAINT, NASHUA, NH

Provided direct consultation and sales with commercial and residential customers in the Paint Department.

1985 –2005

SELF-EMPLOYED, INDEPENDENT CONTRACTOR

Performed a variety of extensive construction and maintenance projects for commercial and residential customers.

EDUCATION

1985-NH TECHNICAL COLLEGE

Courses in Advanced Mathematics and Computers

JUNE 1984 - HIGH SCHOOL DIPLOMA, NASHUA HIGH SCHOOL

SKILLS

- Motivated, independent worker
- Organized and attentive to detail
- Extensive contractor relations
- Basic knowledge of HVAC, plumbing and electrical systems
- Proficient with a wide range of repair equipment, including power tools
- Take great pride in work and ensure the job is done right the first time.
- Maintain and order maintenance equipment and supplies
- Able to act quickly and effectively in emergencies
- Able to lift and carry up to 50 pounds
- Able to identify and strategize issues effectively and efficiently in order to effectively budget and plan projects.

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Steven W. Buck

Resume - Abridged

EDUCATION

Rumford High School, Graduated 1979

Hobart School of Welding, Graduated 1981

EMPLOYMENT

The First Church, 2020 - Present
Nashua, NH
Sexton

Responsible for the maintenance of and repair of the church and multiple other buildings. This includes the coordination of outside contractors working with the church boards to set priorities for repairs and projects and responding to tenant's needs.

Front Door Agency, 2024 - Present
Nashua, NH
Maintenance, Part-time

Responsible for maintenance, daily cleaning, repairs, painting of seven transitional and affordable housing properties.

S. Buck Home Repair LLC, 2011 - 2020
Merrimack, NH 03054

Owner and Operator of home repair business
Offered repair, maintenance and painting of private homes.

Gymnastics Village, 2011 - 2016
Amherst, NH
Assistant Coach and Instructor

Coached and instructed young children. Developed skills and prepared the gymnasts for competition.

Metro Rock Climbing Gym, 2006 - 2011
Somerville, MA
Head Coach

Responsible for all aspects of the team including managing assistant coaches, scheduling the team for competitions and overseeing the training and development of the athletes for the local gym and the US Climbing team.

Boulder Morty's Climbing Gym, 1998 - 2006
Nashua, NH
Coach, Assistant Manager

Responsible for all aspects of the team including managing assistant coaches, scheduling the team for competitions and overseeing the training and development of the athletes for the local gym and the US Climbing team. Also responsible for building maintenance and repair.

Birchwood Painting, 1998 - 1999
Merrimack, NH
Painter

Interior and exterior painting of residential properties

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EMPLOYMENT (CON'T)

Goffstown YMCA, 1993 - 1996
Goffstown, NH
Rock Climbing Instructor
Provided climbing instruction for a variety of members of all ages. This included indoor work and outdoor trips.

Gosslin Steel, 1990 - 1998
Auburn, NH
Welder

1980 – 1990
Welding positions throughout New England

REFERENCES FURNISHED UPON REQUEST

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KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: **The Front Door Agency, Inc.**

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Rebecca Gagne	Director of Housing Programs	50.00%	$56,000.00
Coraima Kulak	Transformation Phase II Case Manager	35.00%	$25,000.00
Sheri Gonzales	Case Worker	35.00%	$21,500.00
Kevin Gagnon	Director of Maintenance	60.00%	$55,000.00
Steve Buck	Maintenance Assistant - PT 20 hrs	40.00%	$12,500.00
TBD	Resident Services Coordinator	25.00%	$15,000.00
			$185,000.00

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name The Salvation Army		1.4 Contractor Address 440 West Nyack Road West Nyack, NY 10994	
1.5 Contractor Phone Number 845-620-7693	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $755,300
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Michael J. Southwick Date: 3/6/2024		1.12 Name and Title of Contractor Signatory Michael J. Southwick Secretary	
1.13 State Agency Signature DocuSigned by: Katja S. Fox Date: 3/6/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By:		Director, On:	
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino On: 3/7/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number:		G&C Meeting Date:	

Contractor Initials DS MJS

Date 3/6/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Contractor Initials MJS DS

Date 3/6/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

DS MJS

Contractor Initials

Date 3/6/2024

14. INSURANCE.

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

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

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

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

DS MJS

Contractor Initials

Date 3/6/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Belknap and Merrimack Counties.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards.

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the

Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such software strictly

confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing,

viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP template to the Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end

of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

3.2. Federal Civil Rights Laws Compliance: Culturally and Linguistically

Appropriate Programs and Services

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

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 Contractor 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 Contractor 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 contractor 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 Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions

and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services

Contractor Name: The Salvation Army

Budget Request for: State Grant-In-Aid Emergency Shelter Program

Budget Period: 4/1/24 - 6/30/24

Indirect Cost Rate (if applicable) 9%

Line Item	Program Cost - Funded by DHHS - Belknap County	Program Cost - Funded by DHHS - Merrimack County
1. Salary & Wages	$28,093	$29,451
2. Fringe Benefits	$13,006	$15,245
3. Consultants	N/A	N/A
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0	$0
5.(a) Supplies - Educational	N/A	N/A
5.(b) Supplies - Lab	N/A	N/A
5.(c) Supplies - Pharmacy	N/A	N/A
5.(d) Supplies - Medical	$721	N/A
5.(e) Supplies - Office	$721	$356
6. Travel	N/A	$135
7. Software	$1,107	$1,318
8. (a) Other - Marketing/Communications	$1,261	$890
8. (b) Other - Education and Training	N/A	N/A
8. (c) Other - Professional Fees	$72	$178
8. (c) Other - Food and Beverage	N/A	$356
8. (c) Other - Houskeeping supplies/Linnens	$721	$178
8. (c) Other - Kitchen and Diningroom Supplies	N/A	$356
8. (c) Other - Facility Utilities	$6,015	$3,585
8. (c) Other - Property Upkeep/Repairs	$12,532	$1,781
8. (c) Other - Janitorial Supplies	$481	$1,246
8. (c) Other - Repair and Maint Furnishings and Equipment	$24	$178
8. (c) Other - Purchase of Furnishings and Equipment	$2,089	$356
8. (c) Other - Food Assistance	N/A	$12,468
8. (c) Other - Clothing Assistance	N/A	$1,603
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$66,843	$69,680
Total Indirect Costs	$6,650	$5,845
Subtotals	$73,493	$69,680
	TOTAL	**$143,173**

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Contractor Initials: _____

Date: 3/6/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services

Contractor Name: The Salvation Army

Budget Request for: State Grant-In-Aid Emergency Shelter Program

Budget Period: 7/1/24 - 6/30/25

Indirect Cost Rate (if applicable) 9.14%

Line Item	Program Cost - Funded by DHHS - Belknap County	Program Cost - Funded by DHHS - Merrimack County
1. Salary & Wages	$113,074	$122,566
2. Fringe Benefits	$53,825	$63,962
3. Consultants	N/A	N/A
4. Equipment Indirect cost rate cannot be applied to equipment costs per 2 CFR 200.1 and Appendix IV to 2 CFR 200.	$0	$0
5.(a) Supplies - Educational	N/A	N/A
5.(b) Supplies - Lab	N/A	N/A
5.(c) Supplies - Pharmacy	N/A	N/A
5.(d) Supplies - Medical	$2,887	N/A
5.(e) Supplies - Office	$2,887	$1,425
6. Travel	$0	$1,425
7. Software	$4,603	$5,272
8. (a) Other - Marketing/Communications	$5,046	$3,562
8. (b) Other - Education and Training	$0	N/A
8. (c) Other - Professional Fees	$288	$712
8. (c) Other - Food and Beverage	N/A	$1,425
8. (c) Other - Housekeeping supplies/Linnens	$2,887	$712
8. (c) Other - Kitchen and Diningroom Supplies	N/A	$1,425
8. (c) Other - Facility Utilities	$25,062	$14,342
8. (c) Other - Property Upkeep/Repairs	$50,413	$7,125
8. (c) Other - Janitorial Supplies	$1,925	$4,987
8. (c) Other - Repair and Maint Furnishings and Equipment	$962	$712
8. (c) Other - Purchase of Furnishings and Equipment	$8,758	$1,425
8. (c) Other - Food Assistance	$0	$50,875
8. (c) Other - Clothing Assistance	$0	$6,412
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$272,617	$288,364
Total Indirect Costs	$26,990	$24,156
Subtotals	$299,607	$312,520
	TOTAL	**$612,127**

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Contractor Initials: _____

3/6/2024

Date: _____

New Hampshire Department of Health and Human Services

Exhibit D

DHHS Information Security Requirements

A. Definitions

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

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, " Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

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

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss

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or misplacement of hardcopy documents, and misrouting of physical or electronic mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.

8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.

9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.

10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.

11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.

12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

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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.

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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

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

16. The Contractor must ensure that all End Users:

    a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

    b. safeguard this information at all times.

    c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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Contractor Initials _____

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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;

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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

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~~

Contractor Initials MJS

Date 3/6/2024

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 or other 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.

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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,

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Date 3/6/2024

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, 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) g. and (3) n.I., and the defense and indemnification provisions 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	The Salvation Army
The State	Name of the Contractor
DocuSigned by: Katja S. Fox	DocuSigned by: Michael J. Southwick
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Michael J. Southwick
Name of Authorized Representative	Name of Authorized Representative
Director	Secretary
Title of Authorized Representative	Title of Authorized Representative
3/6/2024	3/6/2024
Date	Date

DS MJS

Contractor Initials

Date 3/6/2024

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State of New Hampshire
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that THE SALVATION ARMY is a New York Nonprofit Corporation registered to transact business in New Hampshire on July 19, 1954. 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: 64368
Certificate Number: 0005888465

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 25th day of October A.D. 2022.

David M. Scanlan
Secretary of State

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LYNDON BUCKINGHAM
GENERAL

COMMISSIONER RALPH BUKIEWICZ
TERRITORIAL COMMANDER

THE SALVATION ARMY
FOUNDED IN 1865 BY WILLIAM AND CATHERINE BOOTH

EASTERN TERRITORIAL HEADQUARTERS
LEGAL DEPARTMENT
440 WEST NYACK ROAD P.O. BOX C-635
WEST NYACK NY 10994-1739
http://easternusa.salvationarmy.org
TELEPHONE (845) 620-7200
FAX (845) 620-7753

CORPORATE RESOLUTION OF AUTHORITY

I, ADOLPH M. ORLANDO, do hereby certify that at a duly authorized meeting of the Board of Trustees of The Salvation Army, a New York Corporation, held on September 8, 2015, at which a quorum of the Trustees were present, it was voted that effective September 1, 2015

Michael J. Southwick, Secretary

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

This authorization includes submission of all applications, documents, and agreements, such as the execution and submission of the Amendment to the State Grant in Aid Homeless Assistance Program contract and all documents related thereto with the State of New Hampshire for our operations at 58 Clinton Street, Concord, New Hampshire.

I hereby certify that I am Second Assistant Secretary -Property of The Salvation Army and that the above vote has not been amended or rescinded and remains in full force and effect as of the date of February 20, 2024.

This authority was valid thirty (30) days prior to and remains valid for thirty (30) days from the date of this Certificate of Authority.

February 20, 2024

Adolph M. Orlando
A True Copy: Under Seal of Corporation
Second Assistant Secretary - Property

Sworn and scribed before me this
20th day of February in the year 2024

Hertzy Jean-Charles
Notary Public, State of New York
No. 01JE6392881
Qualified in Rockland County
Commission Expires October 07, 2027

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 02/26/2024

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: SEAN ONEILL
CHESTERFIELD INSURANCE AGENCY, INC. CHESTERFIELD INSURANCE AGENCY, INC. P. O. BOX 237 GREEN, OH 44232-0237	PHONE (A/C, No, Ext): (330) 896-9777 EXT. 8123 FAX (A/C, No): 330-896-6548 E-MAIL ADDRESS: SEAN.ONEILL@TPA4TSA.COM

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: ZURICH AMERICAN INS. CO.	16535
INSURER B: THE SALVATION ARMY RISK TRUST	
INSURER C: THE SALVATION ARMY, A NY CORP.	
INSURER D: AMERICAN ZURICH INS. CO.	40142
INSURER E:	
INSURER F:	

INSURED
THE SALVATION ARMY, A NEW YORK CORP.
440 WEST NYACK ROAD
WEST NYACK, NY 10994-1739

COVERAGES — CERTIFICATE NUMBER: 004101022624 NNE SHELTERS — 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	
C	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT [X] LOC OTHER:			SELF INSURED RETENTION	01/01/24	01/01/25	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 500,000 $ 500,000 $ 5,000 $ 500,000 $ 500,000 $ 500,000
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY X HIRED AUTOS ONLY SCHEDULED AUTOS X NON-OWNED AUTOS ONLY			BAP 8978527-28	01/01/24	01/01/25	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 100,000
B	UMBRELLA LIAB X OCCUR X EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 500,000			TRUST#19578500 INCL PROF LIABILITY	01/01/24	01/01/25	EACH OCCURRENCE AGGREGATE	$ 9,500,000 $ 9,500,000
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N [N] N/A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			WC 8978533-28	01/01/24	01/01/25	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000
C	AUTO LIABILITY EXCESS			SELF INSURED RENTENTION	01/01/24	01/01/25	XS OF $100,000	$400,000

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

McKenna House Shelter program located at 100 South Fruit Street, Concord, NH 02/14/2024 through 01/01/2025
Carey House Shelter program located at 6 Spring Street, Laconia, NH 02/14/2024 through 01/01/2025

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

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CHESTERFIELD COMPANIES
RISK MANAGEMENT SERVICES

January 23, 2024

RE: The Salvation Army
Certificate of Insurance

To Whom It May Concern:

With regard to the attached Certificate of Liability Insurance, The Salvation Army General Liability coverage is structured in layers. The first layer is $500,000. The second layer is the Excess Liability Trust#19578500 (which includes Professional Liability) in the amount of $7,000,000.

The first layer of Auto Liability with Zurich American Ins. Co. is $100,000 with the second layer at $400,000. The Excess Liability Trust #19578500, in the amount of $9,500,000, adds an additional layer for the automobile coverage.

As indicated on the Certificate of Insurance, the coverage for General Liability is $7,500,000 and Auto Liability is $10,000,000.

I trust this has explained the Liability coverage for The Salvation Army.

Sincerely,

Sean O'Neill
Agent
Chesterfield Insurance Agency, Inc.
Direct Dial: (330) 896-7639 ext. 8123
E-mail Address: Sean.Oneill@tpa4tsa.com

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DOING THE MOST GOOD®

The Salvation Army, an international movement, is an evangelical part of the universal Christian church. Its message is based on the Bible. Its ministry is motivated by the love of God. Its mission is to preach the gospel of Jesus Christ and to meet human needs in His name without discrimination.

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Consolidated Financial Statements and Report of Independent Certified Public Accountants

The Salvation Army - Eastern Territory

September 30, 2022 and 2021

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Grant Thornton

GRANT THORNTON LLP
757 Third Ave., 9th Floor
New York, NY 10017

D 1 212 599 0100
F 1 212 370 4520

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Trustees
The Salvation Army – Eastern Territory

Opinion
We have audited the consolidated financial statements of The Salvation Army – Eastern Territory (the "Eastern Territory"), which comprise the consolidated statements of financial position as of September 30, 2022 and 2021, and the related consolidated 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 accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Eastern Territory as of September 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 of the consolidated financial statements in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Eastern Territory 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 consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Grant Thornton LLP is the U.S. member firm of Grant Thornton International Ltd (GTIL). GTIL and each of its member firms are separate legal entities and are not a worldwide partnership.

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

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the 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 Eastern Territory's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Eastern Territory'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.

Grant Thornton LLP

New York, New York
March 31, 2023

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The Salvation Army - Eastern Territory

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

As of September 30,
(In thousands)

	2022	2021
ASSETS		
Cash and cash equivalents	$ 222,812	$ 196,803
Accounts receivable	33,152	29,545
Legacies and bequests receivable	20,103	21,065
Pledges receivable, net	1,124	964
Inventory	7,292	7,419
Prepaid expenses and deferred charges	15,760	13,571
Right-of-use assets - operating	9,431	10,079
Right-of-use asset - finance	1,247	1,294
Notes receivable	18,310	25,364
Investments, at fair value	2,041,192	2,624,321
Assets of trusts administered by the Eastern Territory	74,490	98,730
Beneficial interest in trusts held by others	220,558	270,663
Net investment in lease	15,006	14,100
Land, buildings and equipment, net		
Land	204,154	199,197
Buildings, net of accumulated depreciation of $849,211 in 2022 and $921,481 in 2021	902,432	921,167
Construction in progress	41,214	63,918
Equipment, net of accumulated depreciation of $84,001 in 2022 and $82,778 in 2021	13,848	15,935
Land, buildings and equipment, net	1,161,648	1,200,217
Total assets	$ 3,842,125	$ 4,514,135
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	$ 50,399	$ 41,121
Lease liabilities - operating	9,599	10,263
Lease liability - finance	1,399	1,404
Liability for split-interest agreements	46,353	51,154
Mortgages and notes payable	478,827	493,468
Interest rate swaps	48,136	144,988
Conditional asset retirement obligations	70,473	68,870
Estimated liability for self-insurance claims	55,571	59,264
Estimated liability for pension and other postretirement benefits	570,298	744,552
Other liabilities	20,191	18,410
Total liabilities	1,349,246	1,631,482
Commitments and contingencies		
Net assets		
Net assets without donor restrictions:		
General operating	95,924	114,843
Board-designated	245,936	368,374
Land, buildings and equipment	1,047,314	1,084,544
Total net assets without donor restrictions	1,389,174	1,567,761
Net assets with donor restrictions:		
Amounts to be held in perpetuity	655,629	696,213
Other restrictions	448,076	618,679
Total net assets with donor restrictions	1,103,705	1,314,892
Total net assets	2,492,879	2,882,653
Total liabilities and net assets	$ 3,842,125	$ 4,514,135

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

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The Salvation Army - Eastern Territory

CONSOLIDATED STATEMENT OF ACTIVITIES

For the year ended September 30, 2022
with comparative totals for the year ended September 30, 2021
(In thousands)

	2022			2021
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Support and revenues				
Public support				
Received directly				
Contributions of cash and other financial assets	$ 163,390	$ 7,934	$ 171,324	$ 206,592
Contributions of nonfinancial assets	111,291	-	111,291	124,258
Legacies and bequests	60,725	23,206	83,931	72,505
Special events	6,040	482	6,522	5,714
Contributions from split-interest agreements	1,205	6,685	7,890	10,533
Total received directly	342,651	38,307	380,958	419,602
Received indirectly				
Allocated by federated fund raising organizations	7,208	-	7,208	8,277
Total public support	349,859	38,307	388,166	427,879
Fees and grants from governmental agencies	119,845	257	120,102	120,394
Other revenues				
Program and service fees	30,593	-	30,593	26,418
Sales to the public	115,519	-	115,519	113,106
Investment return, net	(347,672)	(144,097)	(491,769)	642,162
Gain on sale/disposition of land, buildings and equipment	59,445	-	59,445	23,860
Other	8,835	-	8,835	10,308
Total other revenues	(133,280)	(144,097)	(277,377)	815,854
Total support and revenues before net assets released from restrictions	336,424	(105,533)	230,891	1,364,127
Net assets released from restrictions	54,068	(54,068)	-	-
Total support and revenues	390,492	(159,601)	230,891	1,364,127
Expenses				
Program services				
Corps community center services	262,049	-	262,049	247,948
Rehabilitation center services	170,348	-	170,348	167,155
Residential and institutional services	68,365	-	68,365	67,726
Other social services	190,506	-	190,506	192,268
Total program services	691,268	-	691,268	675,097
Supporting services				
Management and general	100,190	-	100,190	100,527
Fundraising	42,857	-	42,857	39,992
Total supporting services	143,047	-	143,047	140,519
Total expenses	834,315	-	834,315	815,616
(Deficiency) surplus of support and revenues over expenses	(443,823)	(159,601)	(603,424)	548,511
Change in fair value of interest rate swaps	98,850	-	98,850	42,526
Change in value of split-interest agreements	(660)	(51,586)	(52,246)	31,776
Other components of net periodic benefit cost	(29,305)	-	(29,305)	(28,304)
Retirement related activity other than net periodic benefit cost	196,351	-	196,351	15,762
CHANGE IN NET ASSETS	(178,587)	(211,187)	(389,774)	610,271
Net assets at beginning of year	1,567,761	1,314,892	2,882,653	2,272,382
Net assets at end of year	$ 1,389,174	$ 1,103,705	$ 2,492,879	$ 2,882,653

The accompanying notes are an integral part of this consolidated financial statement.

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The Salvation Army - Eastern Territory

CONSOLIDATED STATEMENT OF ACTIVITIES

For the year ended September 30, 2021
(In thousands)

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenues			
Public support			
Received directly			
Contributions of cash and other financial assets	$ 193,981	$ 12,611	$ 206,592
Contributions of nonfinancial assets	124,194	64	124,258
Legacies and bequests	67,230	5,275	72,505
Special events	5,714	-	5,714
Contributions from split-interest agreements	740	9,793	10,533
Total received directly	391,859	27,743	419,602
Received indirectly			
Allocated by federated fund raising organizations	8,277	-	8,277
Total public support	400,136	27,743	427,879
Fees and grants from governmental agencies	120,242	152	120,394
Other revenues			
Program and service fees	26,418	-	26,418
Sales to the public	113,106	-	113,106
Investment return, net	418,548	223,614	642,162
Gain on sale/disposition of land, buildings and equipment	23,860	-	23,860
Other	10,308	-	10,308
Total other revenues	592,240	223,614	815,854
Total support and revenues before net assets released from restrictions	1,112,618	251,509	1,364,127
Net assets released from restrictions	62,613	(62,613)	-
Total support and revenues	1,175,231	188,896	1,364,127
Expenses			
Program services			
Corps community center services	247,948	-	247,948
Rehabilitation center services	167,155	-	167,155
Residential and institutional services	67,726	-	67,726
Other social services	192,268	-	192,268
Total program services	675,097	-	675,097
Supporting services			
Management and general	100,527	-	100,527
Fund raising	39,992	-	39,992
Total supporting services	140,519	-	140,519
Total expenses	815,616	-	815,616
Surplus of support and revenues over expenses	359,615	188,896	548,511
Change in fair value of interest rate swaps	42,526	-	42,526
Change in value of split-interest agreements	403	31,373	31,776
Other components of net periodic benefit cost	(28,304)	-	(28,304)
Retirement related activity other than net periodic benefit cost	15,762	-	15,762
CHANGE IN NET ASSETS	390,002	220,269	610,271
Net assets at beginning of year	1,177,759	1,094,623	2,272,382
Net assets at end of year	$ 1,567,761	$ 1,314,892	$ 2,882,653

The accompanying notes are an integral part of this consolidated financial statement.

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The Salvation Army - Eastern Territory

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended September 30, 2022
with comparative totals for the year ended September 30, 2021
(In thousands)

	2022								2021
	Program Services					Supporting Services			
	Corps Community Center Services	Rehabilitation Center Services	Residential and Institutional Services	Other Social Services	Total	Management and General	Fundraising	Total	Total
Salaries, officer allowances and payroll taxes	$ 79,781	$ 84,816	$ 29,850	$ 37,880	$ 232,416	$ 48,363	$ 17,443	$ 65,806	$ 298,222	$ 290,561
Officer and employee benefits	37,867	14,321	8,544	6,188	84,700	13,408	3,549	16,956	81,656	88,125
Professional fees	8,338	1,871	4,984	4,360	20,653	8,562	6,346	14,908	35,571	35,176
Supplies	8,799	8,157	2,849	3,460	23,275	1,861	454	2,115	25,390	23,378
Telecommunications, postage and shipping	3,506	1,934	521	679	8,602	1,738	2,636	4,374	10,976	10,825
Occupancy, furnishings and equipment	47,884	35,016	11,173	10,314	104,487	14,815	1,326	15,941	120,428	108,441
Printing and publications	5,106	347	727	4,308	10,490	3,841	10,002	13,843	24,433	19,791
Travel, meals and transportation	13,144	7,869	742	3,152	24,727	2,486	671	3,157	27,884	16,533
Specific assistance to individuals	4,714	897	5,181	92,417	103,304	-	-	-	103,304	121,123
World services	-	-	-	17,318	17,318	-	-	-	17,318	8,501
Interest expense	14,114	1,862	1,281	941	18,218	1,037	-	1,037	19,255	19,899
Depreciation and amortization	32,631	13,043	3,899	8,490	58,063	2,144	249	2,393	58,456	61,575
Other	5,081	395	895	2,844	8,895	2,234	181	2,415	11,410	14,874
Total expenses	$ 260,049	$ 179,348	$ 69,365	$ 192,536	$ 701,298	$ 100,190	$ 42,857	$ 143,047	$ 834,345	$ 815,616

The accompanying notes are an integral part of this consolidated financial statement.

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The Salvation Army - Eastern Territory

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended September 30, 2021
(in thousands)

	Program Services					Supporting Services			
	Corps Community Center Services	Rehabilitation Center Services	Residential and Institutional Services	Other Social Services	Total	Management and General	Fundraising	Total	Total
Salaries, officer allowances and payroll taxes	$ 77,582	$ 61,635	$ 29,761	$ 34,292	$ 223,270	$ 47,483	$ 15,828	$ 63,311	$ 286,581
Officer and employee benefits	38,495	16,741	7,172	8,533	68,941	13,838	3,346	17,184	86,125
Professional fees	8,218	1,941	5,451	3,897	19,508	7,972	7,698	15,670	35,178
Supplies	7,360	7,550	2,360	4,265	21,535	1,267	576	1,843	23,378
Telecommunications, postage and shipping	3,367	1,882	516	920	6,485	1,788	2,864	4,340	10,825
Occupancy, furnishings and equipment	43,471	33,308	10,138	7,762	94,677	13,088	686	13,764	108,441
Printing and publications	3,810	371	546	2,678	7,405	5,831	6,455	12,386	19,791
Travel, meals and transportation	8,018	6,165	477	1,770	16,428	1,656	449	2,105	18,533
Specific assistance to individuals	4,595	809	4,943	110,781	121,128	-	-	-	121,128
World services	-	-	-	8,501	8,501	-	-	-	8,501
Interest expense	14,369	1,952	1,258	989	18,578	1,108	-	1,108	19,686
Depreciation	34,130	14,716	3,589	6,382	58,827	2,500	248	2,748	61,575
Other	4,534	267	1,505	2,488	8,814	5,918	142	6,060	14,874
Total expenses	$ 247,948	$ 167,155	$ 67,726	$ 192,268	$ 675,097	$ 100,527	$ 39,992	$ 140,519	$ 815,616

The accompanying notes are an integral part of this consolidated financial statement.

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The Salvation Army - Eastern Territory

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the years ended September 30,
(In thousands)

	2022	2021
Cash flows from operating activities:		
Change in net assets	$ (389,774)	$ 610,271
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Change in fair value of interest rate swaps	(98,650)	(42,526)
Retirement related activity other than service cost	(167,046)	12,642
Depreciation and amortization	58,456	61,575
Realized and unrealized loss (gains) on investments	510,621	(613,103)
Change in value of split-interest agreements	52,246	(31,776)
Gain on sale/disposition of land, buildings and equipment	(59,445)	(23,860)
Gain on extinguishment of New Markets Tax Credit loan payables	(2,746)	(4,978)
Legacies and bequests restricted for endowment	(11,084)	(1,470)
Contributions restricted for permanent investments and split-interest agreements	(8,505)	(10,760)
Contributions restricted for acquiring and constructing land, buildings and equipment	(632)	(35)
Changes in operating assets and liabilities:		
Accounts receivable	(3,607)	(339)
Legacies and bequests receivable	6,530	3,127
Pledges receivable	493	(220)
Inventory	127	(1,046)
Prepaid expenses and deferred charges	(2,189)	(2,729)
Right-of-use assets - operating	648	4,095
Net investment in lease	(906)	-
Split-interest agreements	14,461	20,989
Accounts payable and accrued expenses	11,259	1,530
Lease liabilities - operating	(665)	(3,911)
Conditional asset retirement obligations	1,603	1,454
Liability for self-insurance claims	(3,683)	(2,941)
Liability for pension and other postretirement benefits	(7,208)	(4,858)
Other liabilities	3,781	(1,303)
Net cash used in operating activities	(98,115)	(30,292)
Cash flows from investing activities:		
Purchase of investments	(608,544)	(446,870)
Proceeds from sale of investments	697,257	534,915
Proceeds from sale of land, buildings and equipment	83,905	21,261
Purchase of land, buildings and equipment	(48,281)	(38,073)
Net cash provided by investing activities	126,337	71,233
Cash flows from financing activities:		
Legacies and bequests restricted for endowment	5,516	1,285
Contributions restricted for acquiring and constructing land, buildings and equipment	204	687
Contributions restricted for permanent investments and split-interest agreements	449	739
Payments related to split-interest agreements	(5,537)	(5,831)
Proceeds from mortgages and notes payable	375,378	335,901
Payments on mortgages and notes payable and lease liability - finance	(380,223)	(351,548)
Net cash used in financing activities	(4,213)	(18,767)
NET INCREASE IN CASH AND CASH EQUIVALENTS	26,009	22,174
Cash and cash equivalents, beginning of year	196,803	174,629
Cash and cash equivalents, end of year	$ 222,812	$ 196,803
Supplemental disclosures of cash flow information:		
Cash paid during the year for interest	$ 19,456	$ 19,686
Accounts payable for construction projects	$ 830	$ 2,611
Right-of-use assets acquired under operating leases	$ 3,807	$ 14,175
Right-of-use asset acquired under finance lease	$ -	$ 1,407
Extinguishment of New Markets Tax Credit loans receivables	$ 7,054	$ 12,663
Extinguishment of New Markets Tax Credit loans payables	$ 9,800	$ 17,641
Net investment in lease recognized for 99-year ground lease	$ -	$ 14,100

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

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NOTE 1 - PURPOSE AND ORGANIZATION

The Salvation Army, founded in 1865, is a not-for-profit international religious organization and charitable movement organized and operated on a quasi-military pattern and is a branch of the Christian Church. Its membership includes officers (clergy), soldiers and adherents (laity), members of various activity groups and volunteers who serve as advisors, associates and committed participants in its service functions.

The accompanying consolidated financial statements include all programs and operations of The Salvation Army - Eastern Territory (the "Eastern Territory") incorporated as The Salvation Army (A New York Corporation), with its corporate headquarters located in West Nyack, New York. The Eastern Territory comprises the states of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Ohio and Northeast Kentucky, the Commonwealth of Puerto Rico and the U.S. Virgin Islands. The Eastern Territory also consolidates other related entities in which it has an economic interest and control. The centers of operation, which are the divisional headquarters, institutions, corps community centers, service extension units and adult rehabilitation centers, maintain their own standardized financial systems and accounting records under powers of attorney granted by corporate authority, and issue such reports and financial statements as may be called for locally, pertaining to the financial and property resources which they administer. All intercompany accounts and transactions have been eliminated.

The Eastern Territory is an organization exempt from income taxes under Section 501(a) as an entity described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended and is exempt from state income taxes under related state provisions.

The Eastern Territory operates a variety of programs, including corps community centers that provide spiritual, educational and recreational services; homeless and emergency shelters; senior citizens' residences, children's homes and children's day care centers; adult rehabilitation centers and substance abuse centers; emergency disaster services; assistance for the poor, disabled, and retired; jail and hospital visitation; and camping activities.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying consolidated financial statements have been prepared in accordance with the national accounting policies of The Salvation Army. These policies are consistent with accounting principles generally accepted in the United States of America ("U.S. GAAP").

In order to observe restrictions which donors place on grants and other gifts, as well as designations made by the Board of Trustees, all assets, liabilities and activities are accounted for in the following net asset classifications:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be designated for specific purposes or locations by action of the Board of Trustees.

Net Assets With Donor Restrictions - Net assets that are subject to donor-imposed restrictions that will be fulfilled either by actions of the Eastern Territory or the passage of time or that include a stipulation that assets provided be retained and invested in perpetuity while permitting the Eastern Territory to use all or part of the investment return on these assets for specified or unspecified purposes.

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Cash and Cash Equivalents

For purposes of these consolidated financial statements, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and have original maturities of three months or less. Cash and cash equivalents do not include cash held for reinvestment which is included in investments. At September 30, 2022 and 2021, cash equivalents included $21,606 and $21,470, respectively, held in a money market account at a commercial bank as collateral for letters of credit for insurance purposes (see Note 20).

Pledges Receivable

Unconditional pledges receivable are recorded at net realizable value. Pledges receivable that are expected to be collected after one year are recorded at the present value of estimated future cash flows and discounted using a credit-adjusted discount rate applicable to the year in which the pledge was made. Amortization of the discount is recorded as additional contribution revenue. An allowance for uncollectible pledges receivable is based on management's judgment, including such factors as prior collection history, subsequent collections, creditworthiness of donor and nature of fundraising activity. Pledges are written off when determined to be uncollectible. Conditional pledges receivable are not recognized until they become unconditional, that is, when the conditions on which they depend are met.

Inventory

Inventory for goods purchased for resale is stated at the lower of weighted-average cost or market. Inventory for goods donated for resale is recorded based on estimated fair value.

Investments

Investments are recorded at fair value. Investment return includes interest and dividends and realized and unrealized appreciation (depreciation). Investment expenses, such as custodial fees, investment advisory fees and direct internal investment expenses involving the direct conduct or direct supervision of the strategic and tactical activities involved in generating investment return, are netted against investment return in the accompanying consolidated statements of activities.

The Eastern Territorial headquarters has the responsibility for investment activity for all units within the Eastern Territory. The portfolios related to net assets with donor restrictions are maintained on a pooled "mutual fund" accounting basis, with the net investment return being allocated to each participating account on a pro rata basis. Investment return earned on portfolios related to net assets without donor restrictions is distributed to the constituent accounts on the basis of a stated percentage of the monthly account balances during the year. Amounts so deposited may be withdrawn when required for use by the centers of operation.

Charitable gift annuities are maintained in a separate portfolio and are invested in accordance with applicable state laws for such monies. The Eastern Territory maintains assets sufficient to meet annuity requirements of various state laws.

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Split-Interest Agreements

Accounting standards require that the following instruments be recorded as income and net assets at the present value of their ultimate Eastern Territory interest:

Beneficial Interest in Trusts Held by Others

Donors have established and funded trusts which are administered by organizations other than the Eastern Territory. Under the terms of these trusts, the Eastern Territory has the irrevocable right to receive all or a portion of the income earned on the trust assets either in perpetuity or for the life of the trust. The Eastern Territory does not control the assets held by an outside trustee. The Eastern Territory records its beneficial interest in trusts held by a third party as increases in net assets with donor restrictions at the fair value of the assets contributed to the trust.

Distributions from trust assets that are free of purpose or time restrictions are recorded as net assets without donor restrictions. Distributions from trust assets that are restricted for a particular time or purpose are reported as net assets with donor restrictions and released from restrictions when the time has elapsed or the purpose has been satisfied. Adjustments to the beneficial interest to reflect changes in the fair value are reported in the consolidated statements of activities as a change in value of split-interest agreements.

Charitable Remainder Trusts

Donors have established and funded trusts under which specified distributions are to be made to a designated beneficiary or beneficiaries over the trusts' term. Upon termination of the trusts, the Eastern Territory receives the assets remaining in the trusts. Trusts are recorded as increases to net assets with donor restrictions at the fair value of trust assets, less the present value of the estimated future payments to be made under the specific terms of the trust on the date of the contribution using the Annuity 2012 mortality table. The discount rates ranged from 0.4% to 10.0% at September 30, 2022 and 2021.

Charitable Gift Annuities

Donors have contributed assets to the Eastern Territory in exchange for a promise by the Eastern Territory to pay a fixed amount or percentage for a specified period of time to the donors or to individuals or organizations designated by the donors. Under the terms of such agreements no trust exists as the assets received are held by, and the annuity liability is an obligation of, the Eastern Territory. Contribution revenue is recognized as increases to net assets with or without donor restrictions based on the existence or absence of donor-imposed restrictions and recorded at the fair value of the assets contributed, less the present value of the estimated future payments to be made under the specific terms of the agreement on the date of the contribution.

The discount rates ranged from 0.4% to 10.6% at September 30, 2022 and 2021. In fiscal years 2022 and 2021, the assumptions used in the valuation of the annuity liability include mortality data in accordance with the Annuity 2012 mortality table.

Pooled (Life) Income Funds

The Eastern Territory manages a life income fund. The fund is divided into units, and contributions from many donors are pooled and invested as a group. Donors are assigned a specific number of units based on the proportion of the fair value of their contributions to the total fair value of the pooled income fund on the date of the donor's entry into the pooled fund. The donor is paid the actual income earned on those units until his or her death. Upon the donor's death, the value of these assigned units reverts to the Eastern Territory.

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The Eastern Territory recognizes its interest in the assets received as contribution revenue with donor restrictions, at the fair value of the assets received, net of a discount for future interest based on the life expectancy of the donor. The contribution revenue, net of this discount is recorded as contributions from split-interest agreements.

The discount rates ranged from 2.7% to 11.2% at September 30, 2022 and 2021. In fiscal years 2022 and 2021, the assumptions used in the valuation of the liability include mortality data in accordance with the Annuity 2012 mortality table.

Land, Buildings and Equipment

Land, buildings and equipment are stated at cost or, if donated, at fair value at the date of donation, net of accumulated depreciation.

Revenue Recognition

All items of support and revenue are stated on the accrual basis.

Support and revenue are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions that are not fulfilled in the accounting period. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or by law.

Contributions subject to donor-imposed restrictions are recorded as revenue with donor restrictions. When the donor-imposed restriction has been fulfilled or the stipulated time period has elapsed, the net assets are reclassified as net assets without donor restrictions and reported as net assets released from restrictions. Contributions with restrictions that are met during the fiscal year in which they are received are recorded as revenue without donor restrictions. Conditional promises to give and intentions to give are not recognized until they become unconditional, that is, when the conditions on which they depend are met.

A portion of the Eastern Territory's revenue is derived from federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are evaluated as to whether they qualify as exchange transactions or contributions. If a contract or grant agreement contains a right of return or right of release from the respective obligation provision on the part of the grantor, and the agreement also contains a barrier to be overcome, the Eastern Territory recognizes revenue for these conditional contributions when the related barrier to entitlement has been overcome. Funds received in advance of conditions being met are reported as other liabilities in the consolidated statements of financial position.

The Eastern Territory recognizes revenue from contracts with customers when control of the promised goods or services are transferred to outside parties in an amount that reflects the consideration the Eastern Territory expects to be entitled to in exchange for those goods or services. Revenue for sales to public is recognized at the point in time of the sales transaction. Program and service fees are recognized as revenue as the services are provided.

Contributed Nonfinancial Assets and Services

The Eastern Territory receives various types of contributed nonfinancial assets, including clothing, household goods, food, toys, vehicles, real estate, and rent. Contributed nonfinancial assets are recognized at fair value as revenue when received and expense at the time the items are placed into service or distributed. Goods donated for sale in the Eastern Territory's adult rehabilitation centers and thrift stores are recorded as contributions and processed donations-in-kind when received.

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Contributed services are reported as contributions at their fair value if such services 1) create or enhance nonfinancial assets, or 2) they would typically need to be purchased if not provided by contribution, require specialized skills and are provided by individuals possessing such specialized skills. In addition, the appropriate value of donated services of individuals is recorded as an expense when such services qualify for cost reimbursement from third-party providers.

The Eastern Territory has a significant number of volunteers who contribute meaningful amounts of time in furtherance of the Eastern Territory's mission. Such contributions that do not meet generally accepted accounting criteria for recognition as contributed services, are not reflected in the consolidated statements of activities.

Expenses

All expenses are stated on the accrual basis and are presented in the accompanying consolidated statements of functional expenses and consolidated statements of activities as decreases in net assets without donor restrictions. Expenses directly attributable to a specific functional category are reported as expenses of those functional categories. Expenses attributable to more than one functional category are allocated across program services and supporting services using a variety of cost allocation techniques. These techniques include the allocation of occupancy, furnishings and equipment, and depreciation expenses based on calculated use of the square footage of buildings. Salaries, allowances and taxes and employee and officer benefits are allocated based on an employee's time attributable to specific program and supporting services. Other expenses not attributed directly to a specific functional category are allocated based on the benefit attributed to each functional category.

Depreciation

Depreciation is provided on buildings, improvements, vehicles and equipment at straight-line rates based on estimated service lives. The estimated service lives for buildings and improvements are 20-50 years and 4-20 years for vehicles and equipment. For buildings, a half year of depreciation is charged in the year of acquisition or completion of construction, and in the year of disposition. For vehicles and equipment, a full year of depreciation is charged in the year of acquisition and no depreciation is charged in the year of disposition.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. Actual results could differ from these estimates.

Reclassification

Certain information in the fiscal 2021 consolidated financial statements has been reclassified to conform to the fiscal 2022 presentation. Such reclassifications did not change total assets, liabilities, net assets, revenues or expenses as reported in the 2021 consolidated financial statements.

NOTE 3 - RECENT ACCOUNTING PRONOUNCEMENTS

In September 2020, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2020-07, *Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets* to increase the transparency of contributed nonfinancial assets through enhancement to presentation and disclosure. The new guidance requires contributed nonfinancial assets to be presented as a separate line item on the consolidated statement of activities, apart from cash and other financial asset

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contributions. This guidance also requires disclosure of the types of contributed nonfinancial assets and, for each category, information about whether the assets were monetized or utilized, a description of the policies to monetize or utilize such assets, a description of donor-imposed restrictions associated with the contributions, and a description of the valuation techniques and principal market used to arrive at a fair value measure at initial recognition. In fiscal year 2022, the Eastern Territory retrospectively adopted the provisions of ASU No. 2020-07 (see Note 5).

NOTE 4 - PLEDGES RECEIVABLE, NET

Pledges receivable, net, at September 30, 2022 and 2021 include the following:

	2022	2021
Pledges receivable due in:		
Less than one year	$ 638	$ 1,280
One year to five years	759	177
	1,397	1,457
Discount to present value	(72)	(5)
Allowance for uncollectibles	(201)	(488)
Pledges receivable, net	$ 1,124	$ 964

At September 30, 2022 and 2021, the interest rates used to discount pledges receivable to present value ranged from 0.13% to 4.25% and 0.13% to 1.63%, respectively.

During fiscal years 2022 and 2021, the Eastern Territory received notification of certain intentions to give. However, due to their conditional nature, these gifts have not been reflected in the accompanying consolidated financial statements.

NOTE 5 - CONTRIBUTED NONFINANCIAL ASSETS AND SERVICES

For the years ended September 30, 2022 and 2021, contributed nonfinancial assets and services recognized within the consolidated statements of activities consisted of the following:

Description	2022	2021	Utilization in Programs/Services	Donor Restrictions	Valuation Techniques and Inputs
Clothing and household goods - Thrift stores	$ 44,508	$ 44,409	Resale through The Eastern Territory's thrift stores. Reduces sales to the public revenue on the consolidated statements of activities	No associated donor restrictions	Percentage of sales income determined by appraisal studies
Clothing	3,707	4,028	Corps community center services, Residential and institutional services, Other social services	No associated donor restrictions	Estimates of retail values that would be received for selling similar products in the United States ("U.S.") or based upon values provided by third parties
Angel Tree program (including toys)	15,955	15,161	Corps community center services, Other social services	No associated donor restrictions	Estimates of retail values that would be received for selling similar products in the U.S. or based upon values provided by third parties
Food	40,704	49,498	Corps community center services, Residential and institutional services, Other social services	No associated donor restrictions	Estimates of retail values that would be received for selling similar products in the U.S. or based upon values provided by third parties
Household goods	4,350	8,761	Corps community center services, Residential and institutional services, Other social services	No associated donor restrictions	Estimates of retail values that would be received for selling similar products in the U.S. or based upon values provided by third parties
Vehicles	1,351	1,906	All vehicles received were sold at auction or for salvage	No associated donor restrictions	Proceeds from vehicles sold are valued according to actual cash proceeds received on their disposition
Real estate and Rent/space	30	267	Corps community center services, all properties received were sold	No associated donor restrictions	Third-party valuations performed on the basis of recent comparable sale prices/broker quotes or published pricing sources in the applicable real estate market
Services	688	228	Corps community center services, Fundraising	No associated donor restrictions	Based on current rates for similar services in the U.S.
Total	$ 111,291	$ 124,258			

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NOTE 6 - INVESTMENTS

Investments, at fair value, consisted of the following at September 30, 2022 and 2021:

	2022	2021
Marketable securities:		
Short-term securities	$ 92,881	$ 120,518
Corporate bonds and other fixed income securities	87,816	136,995
Government securities	70,846	78,892
Equity securities	460,874	720,737
Mutual fund	137,378	30,103
Total marketable securities	849,795	1,087,245
Alternative investments:		
Private equity	313,743	392,652
Timber	54,654	60,464
Real estate	77,461	60,348
Hedge funds	198,616	310,268
Commingled funds	510,055	672,944
Commodities	54,752	51,874
Total alternative investments	1,209,281	1,548,550
Receivables for securities sold	31,294	22,522
Liabilities for securities purchased	(50,823)	(36,532)
Accrued income	1,645	2,536
Total investments, at fair value	$ 2,041,192	$ 2,624,321

Depending on the underlying asset, the fair value is determined through a national exchange price for securities with a readily determinable value or by valuations and estimates typically determined by the underlying asset manager. Although the majority of these investment values are determined through national exchanges, certain investment values may differ from the values that would have been used had a ready market for these investments existed and the differences could be material. The financial statements of these investments are audited annually (typically at December 31) by independent auditors.

Investment return, net, for the years ended September 30, 2022 and 2021 consists of the following:

	2022	2021
Dividends and interest	$ 35,680	$ 49,430
Realized and unrealized (loss) gains, net	(510,621)	613,103
Investment fees	(16,828)	(20,371)
Investment return, net	$ (491,769)	$ 642,162

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NOTE 7 - FAIR VALUE MEASUREMENTS

U.S. GAAP defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date.

U.S. GAAP establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This fair value hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability developed from sources independent of the reporting entity; and unobservable inputs reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on inputs as follows:

Level 1 - Quoted market prices for identical assets or liabilities to which an entity has access at the measurement date.

Level 2 - Inputs and information other than quoted market indices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include the following:

a. Quoted prices for similar assets or liabilities in active markets;

b. Quoted prices for identical or similar assets in markets that are not active;

c. Observable inputs other than quoted prices for the asset or liability; and

d. Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3 - Inputs that are unobservable and significant to the overall fair value measurement of the asset or liability.

The Eastern Territory has segregated all financial assets and liabilities that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value, except for those investments and assets of trusts administered by the Eastern Territory that are measured at fair value using the net asset value ("NAV") per share practical expedient.

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The following table serves to prioritize the inputs used to value the Eastern Territory's financial assets and liabilities within the fair value hierarchy as of September 30, 2022:

	Level 1	Level 2	Level 3	Net Asset Value	Total
Assets					
Marketable securities:					
Short-term securities	$ 81,870	$ 11,011	$ -	$ -	$ 92,881
Corporate bonds and other fixed income securities	-	87,816	-	-	87,816
Government securities	18,776	52,070	-	-	70,846
Equity securities	460,711	163	-	-	460,874
Mutual fund	137,378	-	-	-	137,378
Total marketable securities	698,735	151,060	-	-	849,795
Alternative investments	-	-	39,933	1,169,348	1,209,281
Total investments*	698,735	151,060	39,933	1,169,348	2,059,076
Split-interest agreements:					
Assets of trusts administered by the Eastern Territory					
Cash and cash equivalents	2,203	-	-	-	2,203
Equity securities	19	-	-	-	19
Exchange-traded fund	1,271	-	-	-	1,271
Mutual fund	2,803	-	-	-	2,803
Common trust funds	-	-	-	68,194	68,194
Total assets of trusts administered by the Eastern Territory	6,296	-	-	68,194	74,490
Interests in trusts held by others	-	-	220,558	-	220,558
Total split-interest agreements	6,296	-	220,558	68,194	295,048
Total assets	$ 705,031	$ 151,060	$ 260,491	$ 1,237,542	$ 2,354,124
Liabilities					
Interest rate swaps	$ -	$ 46,136	$ -	$ -	$ 46,136
Total liabilities	$ -	$ 46,136	$ -	$ -	$ 46,136

* Excluded from the summary of investments but included in the Eastern Territory's investments are pending trade receivables, pending trade payables and accrued income.

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The following table serves to prioritize the inputs used to value the Eastern Territory's financial assets and liabilities within the fair value hierarchy as of September 30, 2021:

	Level 1	Level 2	Level 3	Net Asset Value	Total
Assets					
Marketable securities:					
Short-term securities	$ 118,354	$ 2,164	$ -	$ -	$ 120,518
Corporate bonds and other fixed income securities	-	136,995	-	-	136,995
Government securities	23,236	55,656	-	-	78,892
Equity securities	720,484	253	-	-	720,737
Mutual fund	30,103	-	-	-	30,103
Total marketable securities	892,177	195,068	-	-	1,087,245
Alternative investments	-	-	28,527	1,520,023	1,548,550
Total investments*	892,177	195,068	28,527	1,520,023	2,635,795
Split-interest agreements:					
Assets of trusts administered by the Eastern Territory					
Cash and cash equivalents	2,408	-	-	-	2,408
Equity securities	31	-	-	-	31
Exchange-traded fund	1,600	-	-	-	1,600
Mutual fund	3,861	-	-	-	3,861
Common trust funds	-	-	-	90,830	90,830
Total assets of trusts administered by the Eastern Territory	7,900	-	-	90,830	98,730
Interests in trusts held by others	-	-	270,663	-	270,663
Total split-interest agreements	7,900	-	270,663	90,830	369,393
Total assets	$ 900,077	$ 195,068	$ 299,190	$ 1,610,853	$ 3,005,188
Liabilities					
Interest rate swaps	$ -	$ 144,986	$ -	$ -	$ 144,986
Total liabilities	$ -	$ 144,986	$ -	$ -	$ 144,986

* Excluded from the summary of investments but included in the Eastern Territory's investments are pending trade receivables, pending trade payables and accrued income.

The following are rollforwards of Level 3 financial assets for the years ended September 30, 2022 and 2021:

	Beginning Balance as of October 1, 2021	Purchases/ Additions	Sales/ Distributions	Realized and Unrealized Gains (Loss), Net	Ending Balance as of September 30, 2022
Real estate alternative investment	$ 28,527	$ 5,738	$ (600)	$ 6,268	$ 39,933
Interests in trusts held by others	270,663	6,595	(3,474)	(53,226)	220,558
	$ 299,190	$ 12,333	$ (4,074)	$ (46,958)	$ 260,491

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	Beginning Balance as of October 1, 2020	Purchases/ Additions	Sales/ Distributions	Realized and Unrealized Gains, Net	Ending Balance as of September 30, 2021
Real estate alternative investment	$ 25,233	$ 2,989	$ (1,728)	$ 2,033	$ 28,527
Interests in trusts held by others	235,659	9,676	(7,339)	32,667	270,663
	$ 260,892	$ 12,665	$ (9,067)	$ 34,700	$ 299,190

Net realized and unrealized gains (loss) in the table above are reflected in the accompanying consolidated statements of activities and included as part of investment return, net, and change in value of split-interest agreements.

The Eastern Territory uses the NAV per share or its equivalent as a practical expedient to determine the fair value of all the underlying investments, which (a) do not have a readily determinable fair value, and (b) prepare their financial statements consistent with the measurement principles of an investment company or have the attributes of an investment company.

The following table lists investments valued at NAV per share or its equivalent, by major category, at September 30, 2022:

	Strategy	NAV in Funds	# of Funds	Remaining Life	$ Amount of Unfunded Commitments	Redemption Terms	Redemption Restrictions
Private Equity	Venture and buyout in the U.S. and international	$ 313,743	31	1 - 10 years, 2 funds pending liquidation	$ 74,783	2 funds pending liquidation, No liquidity for the remaining funds	N/A
Real Estate	Real Estate	37,528	8	5 funds 2 - 11 years, 3 funds pending liquidation	20,909	3 funds pending liquidation, No liquidity for remaining funds	N/A
Timber	Holdings of timber producing property	54,654	6	1 - 3 years	-	No liquidity	N/A
Commingled Funds	Global funds	510,055	10	9 funds N/A, 1 fund pending liquidation	303	Monthly for 4 funds, Quarterly for 5 funds, 1 fund pending liquidation	4 funds have redemption gates, 1 fund has a 3 year rolling lock up
Commodities	Energy, Metals, Agriculture	54,752	3	1 fund 1 year, 2 funds 4-6 years	1,750	No liquidity	N/A
Hedge Funds	U.S. and Global Long/ Short-Term Equities	198,616	8	6 funds N/A, 2 funds pending liquidation	-	Monthly for 1 fund, Quarterly for 2 funds, Annual for 2 funds, Biannual for 1 fund, 2 funds pending liquidation	3 funds have redemption gates, 1 fund has a 2 year lock up
Common Trust Funds	Track or exceed certain U.S. and international equity and fixed income indices	68,194	8	N/A	-	Daily liquidity	N/A
	Total	$1,237,542	74		$ 97,745		

As of September 30, 2022, additional unfunded commitments totaling $1,001 pertain to the Level 3 real estate alternative investment and are excluded from the table above.

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The following table lists investments valued at NAV per share or its equivalent, by major category, at September 30, 2021:

	Strategy	NAV in Funds	# of Funds	Remaining Life	$ Amount of Unfunded Commitments	Redemption Terms	Redemption Restrictions
Private Equity	Venture and buyout in the U.S. and international	$ 392,652	27	1 - 10 years, 1 fund pending liquidation	$ 61,939	1 fund pending liquidation, No liquidity for the remaining funds	N/A
Real Estate	Real Estate	31,821	9	7 funds 1 - 11 years, 2 funds pending liquidation	32,057	2 funds pending liquidation, No liquidity for remaining funds	N/A
Timber	Holdings of timber producing property	60,464	7	1 - 4 years	-	No liquidity	N/A
Commingled Funds	Distressed asset funds and credit strategies	4,413	1	1 year	750	No liquidity	N/A
Commingled Funds	Global funds	668,531	9	8 funds N/A, 1 fund pending liquidation	303	Monthly for 5 funds, Quarterly for 3 funds, 1 fund pending liquidation	2 funds have redemption gates, 1 fund has a 3 year rolling lock up
Commodities	Energy, Metals, Agriculture	51,874	3	1 fund 1 year, 2 funds 5-7 years	3,776	No liquidity	N/A
Hedge Funds	U.S. and Global Long/ Short-Term Equities	310,268	8	6 funds N/A, 2 funds pending liquidation	50,000	Monthly for 1 fund, Quarterly for 2 funds, Annual for 2 funds, Biannual for 1 fund, 2 funds pending liquidation	3 funds have redemption gates, 1 fund has a 2 year lock up
Common Trust Funds	Track or exceed certain U.S. and international equity and fixed income indices	90,830	8	N/A	-	Daily liquidity	N/A
	Total	$1,610,853	72		$ 148,825		

As of September 30, 2021, additional unfunded commitments totaling $6,739 pertain to the Level 3 real estate alternative investment and are excluded from the table above.

NOTE 8 - PENSION, RETIREMENT AND OTHER POSTRETIREMENT PLANS

Employee Pension Plans

Eligible employees participate in the Employee Pension Plan (the "Plan") with other Salvation Army Territories which provides for death, disability and retirement benefits. The Plan is a defined contribution, money purchase plan.

Annual contributions to the Plan for the Eastern Territory are based on a stipulated 6% of employees' salaries. In fiscal years 2022 and 2021, the Eastern Territory incurred $8,109 and $8,693 of expenses under this Plan, net of employee forfeitures of $2,825 and $2,425, respectively. The Eastern Territory has recorded a liability for contributions accrued under the Plan of $2,305 and $2,186 as of September 30, 2022 and 2021, respectively, and are included on the accompanying consolidated statements of financial position as part of the estimated liability for pension and other postretirement benefits.

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The Eastern Territory has board-designated assets of $3,427 and $3,690 as of September 30, 2022 and 2021, respectively, for an inactive money purchase pension plan for employees whose benefits were frozen as of April 30, 1977. The liability for benefits accrued under this plan of $3,427 and $3,690 as of September 30, 2022 and 2021, respectively, are included on the accompanying consolidated statements of financial position as part of the estimated liability for pension and other postretirement benefits.

Officers' Retirement Provisions and Other Post-Retirement Benefits

The Eastern Territory has a noncontributory retirement provision for officers which provides retirement benefits, as defined by The Salvation Army policy governing such benefits. Retirement allowances are determined based upon active officer allowances and length of service.

They are self-funded principally by annual assessments to all centers of operation, by designated portions of legacy income, by earnings on assets designated for retirement benefits and by special appropriations. Such designated assets, which were $67,393 and $16,873 as of September 30, 2022 and 2021, respectively, are included in board-designated net assets. These assets may be reallocated for other purposes at any time by the Eastern Territory's Board of Trustees.

The Eastern Territory also provides certain healthcare and death benefits for retired Salvation Army officers as part of the retirement provision for officers. The Eastern Territory also provides a housing and furnishings allowance at the time of retirement. All Eastern Territory officers and their eligible dependents are eligible for these benefits, as defined by the Eastern Territory policy. Provisions for these benefits are self-funded in a manner similar to officers' retirement benefits. Such designated assets, which were $76,351 and $58,392 as of September 30, 2022 and 2021, respectively, are included in board-designated net assets. These assets may be reallocated for other purposes at any time by the Eastern Territory's Board of Trustees.

The following table summarizes the benefit obligations, fair value of plan assets, funded status, and accrued benefit cost of the plans reported on the consolidated statements of financial position at September 30, 2022 and 2021:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Benefit obligation, beginning of year	$ 352,968	$ 385,708	$ 354,006	$ 377,009
Service cost	10,311	12,292	10,418	12,447
Interest cost	10,548	12,280	9,906	11,303
Plan amendments	-	-	-	-
Assumption changes	(99,560)	(104,669)	(9,566)	(11,812)
Actuarial loss (gain)	18,791	(4,436)	5,099	7,613
Benefit payments	(18,352)	(11,315)	(16,895)	(10,852)
Benefit obligation, end of year	$ 274,706	$ 289,860	$ 352,968	$ 385,708
Fair value of plan assets at September 30	$ -	$ -	$ -	$ -
Funded status at September 30	$ (274,706)	$ (289,860)	$ (352,968)	$ (385,708)
Accumulated benefit obligation	$ 260,014	$ 289,860	$ 327,552	$ 385,708

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The amounts reflected above as assumption changes, which served to decrease the fiscal year 2022 and 2021 benefit obligations of the plans by $204,229 and $21,378, respectively, are primarily due to an increase in the discount rates commensurate with higher long-term interest rates. These amounts are reported as part of retirement related activity other than net periodic benefit cost in the accompanying consolidated statements of activities.

The amount of contributions and benefit payments from the plans for the years ended September 30, 2022 and 2021 were:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Employer contributions	$ 18,352	$ 11,315	$ 16,895	$ 10,852
Participant contributions	-	-	-	-
Benefit payments	$ 18,352	$ 11,315	$ 16,895	$ 10,852

The following table provides the components of the net periodic benefit cost recognized as expense for the years ended September 30, 2022 and 2021:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Service cost	$ 10,311	$ 12,292	$ 10,418	$ 12,447
Interest cost	10,548	12,280	9,906	11,303
Amortization of unrecognized:				
Prior service cost	1,422	212	1,422	212
Net actuarial loss	4,843	-	5,461	-
Net periodic benefits cost	$ 27,124	$ 24,784	$ 27,207	$ 23,962

Service cost totaling $22,603 and $22,865 for fiscal years 2022 and 2021, respectively, are reported as part of operating expenses and officer and employee benefits in the accompanying consolidated statements of activities and functional expenses. Other components of net periodic benefit cost totaling $29,305 and $28,304, for fiscal years 2022 and 2021, respectively, are reported as nonoperating activities in the accompanying consolidated statements of activities.

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For the years ended September 30, 2022 and 2021, the change in estimated additional minimum liability for retirement and other post-retirement benefits consisted of:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Net actuarial gain	$ (80,769)	$ (109,105)	$ (4,468)	$ (4,199)
Amortization of net actuarial loss	(4,843)	-	(5,461)	-
Amortization of prior service cost	(1,422)	(212)	(1,422)	(212)
	$ (87,034)	$ (109,317)	$ (11,351)	$ (4,411)

Items not yet recognized as a component of net periodic benefit cost as of September 30, 2022 and 2021 consisted of:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Unrecognized actuarial loss (gain)	$ 17,299	$ (104,988)	$ 102,911	$ 4,117
Unrecognized prior service cost	9,768	1,074	11,190	1,286
	$ 27,067	$ (103,914)	$ 114,101	$ 5,403

The estimated net actuarial loss and prior service cost for the defined benefit pension plan that will be amortized from net assets without donor restrictions into the net periodic benefit cost during the next fiscal year are $0 and $1,422, respectively. The estimated net actuarial gain and prior service cost for the postretirement benefit plan that will be amortized from net assets without donor restrictions into the net periodic benefit cost during the next fiscal year are $(5,638) and $212, respectively.

The weighted-average rates used in the measurement of the benefit obligations as of September 30, 2022 and 2021, were as follows:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Discount rate	5.42%	5.46%	3.05%	3.23%
Rate of compensation increase	2.50%	N/A	2.50%	N/A
Expected rate of return on plan assets	N/A	N/A	N/A	N/A

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Other actuarial assumptions used as of September 30, 2022 and 2021, were as follows:

	2022	2021
Initial healthcare cost trend rate:		
Pre-65	7.15%	6.19%
Post-65	7.65%	6.46%
Ultimate healthcare cost trend rate:		
Pre-65	4.50%	4.50%
Post-65	4.50%	4.50%
Year ultimate healthcare cost trend rate is achieved	2031	2031

The weighted-average rates used in the measurement of the net periodic benefit cost for the years ended September 30, 2022 and 2021, were as follows:

	2022		2021	
	Retirement Provisions	Other Postretirement Benefits	Retirement Provisions	Other Postretirement Benefits
Discount rate	3.05%	3.23%	2.85%	3.04%
Rate of compensation increase	2.50%	N/A	2.50%	N/A

Other actuarial assumptions used for the years ended September 30, 2022 and 2021, were as follows:

	2022	2021
Initial healthcare cost trend rate:		
Pre-65	6.19%	6.66%
Post-65	6.46%	7.11%
Ultimate healthcare cost trend rate:		
Pre-65	4.50%	4.50%
Post-65	4.50%	4.50%
Year ultimate healthcare cost trend rate is achieved	2031	2028

The estimated future benefit payments as of September 30, 2022, were projected to be as follows:

Fiscal Year	Retirement Provisions	Other Postretirement Benefits
2023	$ 16,230	$ 11,547
2024	17,001	12,194
2025	19,757	12,931
2026	17,727	13,918
2027	22,010	14,650
2028 - 2032	110,578	88,239

Because the plans are unfunded, the estimated future benefit payments also represent the expected contributions to the plans for that year.

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NOTE 9 - ESTIMATED LIABILITY FOR SELF-INSURANCE CLAIMS

Officers and employees of the Eastern Territory are provided health benefits under a self-insured program which is administered by a third-party claims administrator. The employee medical plan is funded by employee contributions and annual assessments to all centers of operations.

The Eastern Territory also maintains self-insurance programs for general liability, automobile, workers' compensation, and property coverage. The programs are administered by the Eastern Territory Headquarters and are intended to provide coverage for claims arising in all centers of operations. Funding for these programs is obtained through assessments to all centers of operations for each line of coverage and through earnings on designated assets held to pay claims. Assets designated by the Eastern Territory's Board of Trustees for insurance programs amounted to $65,640 and $62,203 at September 30, 2022 and 2021, respectively, and were included in board-designated net assets. These assets may be reallocated for other purposes at any time by the Eastern Territory's Board of Trustees.

Liabilities for self-insurance claims have been developed based on an actuarial model based on historical claims and industry experience. As of September 30, 2022 and 2021, the actuarially determined liabilities consisted of the following:

	2022		
	Case Reserve	Incurred But Not Reported	Total
Officer and employee medical plans	$ 310	$ 6,470	$ 6,780
General liability, automobile, workers' compensation and property coverage	23,193	25,598	48,791
Total liability for self-insurance claims	$ 23,503	$ 32,068	$ 55,571

	2021		
	Case Reserve	Incurred But Not Reported	Total
Officer and employee medical plans	$ 124	$ 6,665	$ 6,789
General liability, automobile, workers' compensation and property coverage	25,622	26,843	52,465
Total liability for self-insurance claims	$ 25,746	$ 33,508	$ 59,254

NOTE 10 - MORTGAGES AND NOTES PAYABLE

Notes Payable

On August 16, 2007, the Eastern Territory issued an offering memorandum for the sale and issuance of up to $400,000 of Taxable Commercial Paper Notes (the "Notes") for the purpose of real estate acquisitions and facilities construction. The Notes were split into two Series, the Series 2007A Notes and the Series 2007B Notes, and were purchased or the sale arranged by JPMorgan Chase Securities, Inc. ("JPMorgan") and Merrill Lynch & Co. Inc. ("Merrill Lynch"), respectively, the dealers in the transactions. The Series 2007A Notes were sold at a discount with the face amount payable at maturity and the Series 2007B Notes were offered at both a discount and at par with the face amount payable at maturity and both series are interest

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bearing. The Notes carry maximum maturities of 270 days and may be issued in denominations of $100 or in integral multiples of $1 in excess of $100. The Notes are unsecured general obligations of the Eastern Territory. Deutsche Bank Trust Company Americas was the issuing and paying agent.

On August 22, 2007, $100,000 of Series 2007A Notes and $60,000 of Series 2007B Notes were issued. On September 11, 2008, an additional $35,000 of Series 2007A Notes and $40,000 of Series 2007B Notes were issued. On October 15, 2009, an additional $50,000 of Series 2007A Notes was issued. On October 9, 2010, the Eastern Territory issued an additional $35,000 of Series 2007A Notes and $25,000 of Series 2007B Notes. Deutsche Bank Trust Company Americas was the issuing and paying agent. On August 13, 2013, U.S. Bank Global Corporate Trust Services became the issuing and paying agent.

On November 29, 2011, the Eastern Territory entered a credit agreement with U.S. Bank for two term loans in accordance with its long-term financing strategy. Proceeds from the first term loan ("Term Loan A") of $45,000 were used to pay down $45,000 of Series 2007B Notes issued in 2007. Term Loan A was payable in full on December 1, 2019. On February 6, 2019, the Term Loan A credit agreement was amended to extend the loan maturity date to July 1, 2022. The second term loan ("Term Loan B") of $55,000 was payable in full on November 29, 2021. Term Loans A and B bore interest daily at a per annum rate equal to one-month London interbank offered rate ("LIBOR") plus an applicable margin. On November 23, 2021, the Term Loan B credit agreement was amended to extend the loan maturity date to November 29, 2022. Additionally, effective November 29, 2021, Term Loan B bears interest daily at a per annum rate equal to the secured overnight financing rate ("SOFR") plus an applicable margin. On June 28, 2022, the Term Loan A credit agreement was amended to extend the loan maturity date to November 29, 2022. Additionally, effective July 1, 2022, Term Loan A bears interest daily at a per annum rate equal to SOFR plus an applicable margin. On November 22, 2022, the Term Loan A and B credit agreement was further amended to extend the loan maturity dates to May 27, 2023. At September 30, 2022 and 2021, the Eastern Territory had a combined principal balance outstanding of $100,000 for Term Loans A and B. Term Loans A and B are unsecured general obligations of the Eastern Territory. The interest rates on Term Loans A and B were 2.862% and 2.922%, respectively, at September 30, 2022 and 0.486% and 0.886%, respectively, at September 30, 2021.

On May 24, 2012, the Eastern Territory entered into a credit agreement with TD Bank for a $100,000 term loan in accordance with its long-term financing strategy. Proceeds were used to retire $20,000 of Series 2007A Notes issued in 2007 and $50,000 of Series 2007B Notes issued in 2007 and 2008. On June 5, 2012, $14,000 of Series 2007B Notes issued in 2008 and 2010 were paid down and not reissued and on July 6, 2012, an additional $16,000 of Series 2007B Notes issued in 2008 and 2010 were paid down and not reissued. The term loan was payable in full on May 24, 2022 and bore interest daily at a per annum rate equal to one-month LIBOR plus an applicable margin. On May 24, 2022, the TD Bank credit agreement was amended to extend the loan maturity date to July 1, 2022 and modified to bear interest daily at a per annum rate equal to SOFR plus an applicable margin. On June 23, 2022, it was further amended to extend the loan maturity date to May 24, 2023. At September 30, 2022 and 2021, the Eastern Territory had a principal balance outstanding of $100,000. The interest rate on the TD Term Loan was 3.112% and 1.086% at September 30, 2022 and 2021, respectively.

On February 17, 2016, the Eastern Territory issued a Supplement to the Offering Memorandum dated April 16, 2015 (the "Supplement"). As set forth in the Supplement, the Eastern Territory reduced the principal amount of the Series 2007A Notes to $100,000, and issued a new series of commercial paper notes in an amount up to $100,000, which was denoted as Taxable Commercial Paper Notes, Series 2016A. J.P. Morgan Securities LLC, the dealer with respect to the 2007A Notes, serves as dealer with respect to the Series 2016A Notes. JPMorgan Chase Bank, N.A. provided $100,000 of liquidity for the payment of maturing principal of the Series 2016A Notes pursuant to the terms of a Revolving Loan Agreement. The Series 2016A Notes carry maximum maturities of 270 days and may be issued in denominations of $100 or in integral multiples of $1 in excess of $100. The Series 2016A Notes are

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unsecured general obligations of the Eastern Territory. U.S. Bank National Association is the issuing and paying agent.

As of September 30, 2022 and 2021, the Eastern Territory had a principal balance outstanding of $195,868, net of discount $4,132, and a principal balance of $199,903, net of discount of $97, respectively, for Series 2007A and Series 2016A Notes. During fiscal years 2022 and 2021, interest rates on the Series 2007A and Series 2016A Notes ranged from 0.15% to 4.50% and 0.08% to 0.29%, respectively.

Total interest expense related to the long-term financing strategy for the years ended September 30, 2022 and 2021 was $18,840 and $19,245, respectively. Included in this amount are net payments to counterparties related to interest rate swap agreements (see Note 11) of $14,316 and $16,855 for the years ended September 30, 2022 and 2021, respectively.

Mortgages Payable

United States Department of Housing and Urban Development

The Eastern Territory is obligated under various mortgages payable, which represent liabilities to the United States Department of Housing and Urban Development ("HUD") related to the purchase of land and construction of buildings for senior citizens' residences, as well as for transitional and emergency shelter programs.

Funding from HUD has been in the form of mortgage notes and capital advances, some of which bear interest expense and for which repayment is not required as long as the Eastern Territory operates the programs stipulated by HUD. At the end of a 40-year period, the mortgage notes and capital advances payable to HUD are to be forgiven by HUD assuming that terms of the agreement are satisfied. Mortgages payable and capital advances in the amount of $39,568 as of September 30, 2022 and 2021, have been included in mortgages and notes payable in the accompanying consolidated statements of financial position. All HUD mortgages and capital advances are collateralized by the related underlying assets.

One HUD mortgage, which requires principal and interest payments, is financed with a third-party financial institution. At September 30, 2022 and 2021, the amounts outstanding were $5,260 and $5,356, respectively, with interest payable at 5.40% per annum. The financing is collateralized by the related underlying assets.

Other Mortgages Payable

The Eastern Territory has multiple mortgages payable outstanding with a New York State agency. These mortgages require no current principal or interest payment and have maturities through fiscal year 2035. Repayment is not required unless the Eastern Territory discontinues the related program or sells the underlying assets. At September 30, 2022 and 2021, amounts outstanding totaled $2,611.

The Eastern Territory has multiple mortgages payable outstanding with an Ohio State agency. These mortgages require no current principal or interest payment and are reduced by 10% per year over a ten-year period with maturities through fiscal year 2029. Repayment is not required unless the Eastern Territory discontinues the related program or sells the underlying assets. At September 30, 2022 and 2021, amounts outstanding totaled $818 and $938, respectively.

At September 30, 2022 and 2021, the Eastern Territory had multiple mortgages payable outstanding aggregating $7,567 and $8,157, respectively, inclusive of accrued interest payable of $1,441 and $1,331, respectively, with interest payable at rates varying from 0.00% to 5.74% per annum with maturities through fiscal year 2047. These mortgages are collateralized by the related underlying assets.

Future principal payments on notes and mortgages payable noted above as of September 30, 2022 are as follows:

Fiscal Year	
2023	$ 400,101
2024	107
2025	113
2026	119
2027	125
Thereafter	12,262
	412,827
Mortgages not requiring repayment	42,997
Discount on commercial paper	(4,132)
Total	$ 451,692

Line of Credit and Other Credit Facilities

Effective July 31, 2021, the Eastern Territory amended its unsecured master line of credit (the "Master LOC") to reduce the available commitment from Bank of America from $100,000 to $75,000. Amounts drawn down from the Master LOC bore interest at one-month LIBOR plus an applicable margin and were payable on or before July 31, 2022. Effective July 31, 2022, the Eastern Territory amended the Master LOC to further reduce the available commitment from $75,000 to $50,000 and extended the maturity date to July 31, 2023. Additionally, the amendment modifies interest on amounts outstanding to bear interest daily at a per annum rate equal to the Bloomberg Short-Term Bank Yield Index ("BSBY") plus an applicable margin.

At September 30, 2022 and 2021, the Eastern Territory had no amounts outstanding on the Master LOC, but has issued letters of credit on the Master LOC totaling $1,045 (see Note 20).

On October 20, 2020, the Eastern Territory entered into a $50,000 unsecured line of credit agreement with TD Bank to provide liquidity support. Amounts drawn down from the line of credit bear interest at one-month LIBOR plus an applicable spread and is payable on or before October 19, 2021. At September 30, 2022 and 2021, the Eastern Territory had no amounts outstanding on the line of credit. The credit facility was not renewed upon maturity.

Debt Covenants

The terms of the term loans and line of credit agreements contain requirements for maintaining certain financial and non-financial covenants. The Eastern Territory was in compliance with all applicable covenants at September 30, 2022 and 2021.

New Markets Tax Credits

During fiscal years 2014 and 2015, the Eastern Territory entered into three (3) New Markets Tax Credit ("NMTC") transactions for the benefit of the Camden Kroc Center. Through these transactions, the Eastern Territory issued leveraged loans receivables of $12,663 to two investment funds in fiscal 2014 ("Camden 1" and "Camden 2") and $7,054 to one investment fund in fiscal 2015 ("Camden 3"), due in 2044 and 2045, respectively, with interest payments only on the loans until 2021 and 2022, respectively. The loans bear an

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interest rate of 1% and are unsecured. Additionally, in connection with the Camden NMTC transactions, the Eastern Territory obtained loans payable for $17,641 and $9,800 for the Camden Kroc Center during the years ended September 30, 2014 and 2015, respectively, maturing in 2044 and 2045, respectively. The loans bear interest rates that range between 0.71% and 1.15%. Interest-only payments are required until maturity upon which time the entire principal balance will become due.

At the closing of each of the Camden NMTC transactions, the Eastern Territory and the investor executed put and call option agreements that would grant the respective investor the right and option to cause the Eastern Territory to purchase (within three months after the seven-year compliance period) the investor's membership interests in the fund (i.e., the "put") for a predetermined purchase price of approximately $1. If the investor does not elect to put its interests to the Eastern Territory beyond the end of month 87, the Eastern Territory will have the right to call its purchase right in the fund for the current fair market value.

On June 11, 2021, the Camden 1 investor exercised their put option to sell their membership interest in the fund at the end of the seven-year compliance period and unwound the deal. The unwind of the Camden 1 NMTC deal occurred on June 21, 2021, and resulted in the extinguishment of the related loans receivable of $6,946 and loans payable of $9,800. The net gain of $2,854 is included as part of other revenue in the accompanying 2021 consolidated statement of activities.

On August 16, 2021, the Camden 2 investor exercised their put option to sell their membership interest in the fund at the end of the seven-year compliance period and unwound the deal. The unwind of the Camden 2 NMTC deal occurred on September 13, 2021, and resulted in the extinguishment of the related loans receivable of $5,717 and loans payable of $7,841. The net gain of $2,124 is included as part of other revenue in the accompanying 2021 consolidated statement of activities.

On February 23, 2022, the Camden 3 investor exercised their put option to sell their membership interest in the fund at the end of the seven-year compliance period and unwound the deal. The unwind of the Camden 3 NMTC deal occurred on February 23, 2022, and resulted in the extinguishment of the related loans receivable of $7,054 and loans payable of $9,800. The net gain of $2,746 is included as part of other revenue in the accompanying 2022 consolidated statement of activities.

As of September 30, 2022 and 2021, amounts due to the Eastern Territory pertaining to Camden NMTC totaled $0 and $7,054, respectively, and are included in notes receivable on the accompanying consolidated statements of financial position. As of September 30, 2022 and 2021, amounts payable by the Eastern Territory pertaining to Camden NMTC totaled $0 and $9,800, respectively, and are included in mortgages and notes payable on the accompanying consolidated statements of financial position.

During fiscal year 2016, the Eastern Territory entered into a NMTC transaction for the benefit of the Greater Cleveland Area Services ("GCAS"). Through this transaction, the Eastern Territory issued a leveraged loan receivable for $11,508 to an investment fund due in 2045. The loan bears an interest rate of 1.15%. Interest-only payments are required until 2022 and the loan is unsecured. Additionally, in connection with the GCAS NMTC transaction, the Eastern Territory obtained three loans payable totaling $17,435 for the GCAS. The loans bear an interest rate of 1%. Interest-only payments are required until maturity in 2045.

As of September 30, 2022 and 2021, amounts due to the Eastern Territory pertaining to GCAS NMTC totaled $11,508 and are included in notes receivable on the accompanying consolidated statements of financial position. As of September 30, 2022 and 2021, amounts payable by the Eastern Territory pertaining to GCAS NMTC totaled $17,435 and are included in mortgages and notes payable on the accompanying consolidated statements of financial position.

At the closing of the GCAS NMTC transactions, the Eastern Territory and the investor executed put and call option agreements that would grant the respective investor the right and option to cause the Eastern

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Territory to purchase (within three months after the seven-year compliance period) the investor's membership interests in the fund (i.e., the "put") for a predetermined purchase price of approximately $1. If the investor does not elect to put its interests to the Eastern Territory beyond the end of month 87, the Eastern Territory will have the right to call its purchase right in the fund for the current fair market value.

On December 12, 2022, the GCAS investor exercised their put option to sell their membership interest in the fund at the end of the seven-year compliance period and unwound the deal. The unwind of the GCAS NMTC deal occurred on December 30, 2022, and resulted in the extinguishment of the related loans receivable of $11,508 and loans payable of $17,435. The net gain of $5,927 will be recognized by the Eastern Territory in fiscal year 2023.

During fiscal year 2018, the Eastern Territory entered into a NMTC transaction for the benefit of the Harrisburg Corps ("Harrisburg"). Through this transaction, the Eastern Territory issued a leveraged loan receivable for $6,802 to an investment fund due in 2040. The loan bears an interest rate of 1%. Interest-only payments are required until 2025 and the loan is unsecured. Additionally, in connection with the Harrisburg NMTC transaction, the Eastern Territory obtained two loans payable totaling $9,700 for Harrisburg. The loans bear an interest rate of 1.52%. Interest-only payments are required until maturity in 2048.

As of September 30, 2022 and 2021, amounts due to the Eastern Territory pertaining to Harrisburg NMTC totaled $6,802,000 and are included in notes receivable on the accompanying consolidated statements of financial position. As of September 30, 2022 and 2021, amounts payable by the Eastern Territory pertaining to Harrisburg NMTC totaled $9,700 and are included in mortgages and notes payable on the accompanying consolidated statements of financial position.

At the closing of the Harrisburg NMTC transactions, the Eastern Territory and the investor executed put and call option agreements that would grant the respective investor the right and option to cause the Eastern Territory to purchase (within three months after the seven-year compliance period) the investor's membership interests in the fund (i.e., the "put") for a predetermined purchase price of approximately $1. If the investor does not elect to put its interests to the Eastern Territory beyond the end of month 87, the Eastern Territory will have the right to call its purchase right in the fund for the current fair market value.

NOTE 11 - INTEREST RATE SWAPS

Concurrent with the issuance of the Notes, the Eastern Territory entered into a total of six interest rate swap agreements with notional amounts totaling $345,000 in order to hedge its interest rate risk on the Notes whereby the Eastern Territory agreed to pay a counterparty a fixed rate and the counterparty agreed to pay the Eastern Territory a variable interest rate intended to approximate the variable rate equal to 30-Day LIBOR (3.143% at September 30, 2022 and 0.080% at September 30, 2021) on the Eastern Territory's Commercial Paper and Term Loans. The interest rate swap agreements issued concurrently with the issuance of the Notes in fiscal years 2007 through 2011 were maintained to hedge interest rate risk on the 2007A Notes and 2016A Notes.

Concurrent with the issuance of Term Loan B, the Eastern Territory has entered into a seventh interest rate swap transaction with U.S. Bank in the notional amount of $55,000, wherein the Eastern Territory agreed to pay U.S. Bank a fixed rate of interest equal to 2.149% of the notional amount and receive from U.S. Bank an interest payment equal to 30-Day LIBOR (3.143% at September 30, 2022 and 0.080% at September 30, 2021). The interest rate swap agreement issued concurrently with the 2007 Series B Notes was maintained to hedge interest rate risk on Term Loan A and expired on November 1, 2021.

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The summary of the Eastern Territory's interest rate swap agreements as of September 30, 2022 and 2021 are as follows:

Counterparty	2022 Notional Amount	2021 Notional Amount	Eastern Territory Fixed Rate	Expiration	Counterparty Interest Rate
JPMorgan	$ 100,000	$ 100,000	5.615%	June 1, 2040	30-Day LIBOR
Bank of America	60,000	60,000	5.615%	June 1, 2040	30-Day LIBOR
JPMorgan	40,000	40,000	4.576%	June 1, 2040	30-Day LIBOR
Bank of America	35,000	35,000	4.576%	June 1, 2040	30-Day LIBOR
U.S. Bank	50,000	50,000	3.960%	June 1, 2024	30-Day LIBOR
U.S. Bank	60,000	60,000	2.975%	June 1, 2024	30-Day LIBOR
U.S. Bank	-	55,000	2.149%	November 1, 2021	30-Day LIBOR
	$ 345,000	$ 400,000			

The Eastern Territory accounts for its interest rate swap agreements in accordance with FASB Accounting Standards Codification ("ASC") Topic 815, *Accounting for Derivative Instruments and Hedging Activities.* Fair values of interest rate swap agreements are the estimated amounts that the Eastern Territory would have received or paid, including accrued interest, to terminate the agreements on the date of the consolidated statements of financial position. The estimated fair values of the agreements are recorded as assets or liabilities within the consolidated statements of financial position. Changes in the estimated fair values are recorded in the consolidated statements of activities.

Amounts included within the consolidated financial statements as of September 30, 2022 and 2021 are as follows:

Counterparty	Fair Value as of September 30, 2022	Fair Value as of September 30, 2021	Consolidated Statements of Financial Position Location	Change in Fair Value for the Year Ended September 30, 2022	Change in Fair Value for the Year Ended September 30, 2021	Consolidated Statements of Activities Location
JPMorgan	$ 24,270	$ 63,145		$ 38,875	$ 15,972	
Bank of America	14,562	37,887		23,325	9,583	
JPMorgan	4,760	18,684		13,924	6,016	
Bank of America	4,165	16,396		12,231	5,216	
U.S. Bank	(283)	4,660		4,943	2,397	
U.S. Bank	(1,338)	4,025		5,363	2,245	
U.S. Bank	-	189		189	1,097	
	$ 46,136	$ 144,986	Interest rate swaps	$ 98,850	$ 42,526	Change in fair value of interest rate swaps

NOTE 12 - CONDITIONAL ASSET RETIREMENT OBLIGATIONS

The Eastern Territory is required to recognize a conditional asset retirement obligation ("CARO") related to the cost associated with the eventual remediation and abatement of asbestos and other environmental hazards contained within its physical plant. The cost of the abatement was based upon a consultant's estimate which specializes in such abatements. At September 30, 2022 and 2021, the CARO was $70,473 and $68,870, respectively. Land, buildings and equipment included capitalized conditional asset retirement obligations at a cost of $13,810 and accumulated depreciation of $13,810 at September 30, 2022 and 2021.

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For the years ended September 30, 2022 and 2021, the Eastern Territory recorded accretion expense of $2,011 and $1,968, respectively. During fiscal years 2022 and 2021, the remediation costs amounted to $408 and $514, respectively, and were recorded as a reduction to the CARO.

NOTE 13 - ENDOWMENTS

The Eastern Territory's endowment consists of approximately one thousand four hundred individual funds established for a variety of purposes. Its endowment includes both donor-restricted endowment funds and funds designated by the Board of Trustees to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Eastern Territory is subject to the New York Prudent Management of Institutional Funds Act ("NYPMIFA"), as enacted by the State of New York and thus, classifies earnings in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Trustees appropriates such amounts for expenditure. Most of those net assets are also subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Board of Trustees has interpreted NYPMIFA as not requiring the maintenance or purchasing power of the original gift amount contributed to the endowment fund, unless explicit donor restrictions to the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Eastern Territory considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gifts donated to the fund, and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Eastern Territory has interpreted NYPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. Additionally, in accordance with NYPMIFA, the Board of Trustees considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purpose of the Eastern Territory and the donor-restricted endowment fund
- General economic conditions
- The possible effects of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Eastern Territory
- The investment policies of the Eastern Territory

Spending Policy

The Eastern Territory has a policy of making available for distribution each year 5% of its endowment fund's average fair value over the prior 20 quarters, excluding the immediately preceding quarter, unless otherwise directed by the donor. In establishing this policy, the Eastern Territory considered the long-term expected return on its endowment. Accordingly, over the long-term, the Eastern Territory expects the current spending policy to allow its endowment to grow at an average real rate of return greater than inflation. This

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is consistent with the Eastern Territory's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment return.

Return Objectives and Risk Parameters

The Eastern Territory has adopted investment policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets are those assets of donor-restricted funds that the Eastern Territory must hold in perpetuity or for donor-specified periods, as well as board-designated funds. Under this policy, as approved by the Board of Trustees, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of appropriate benchmarks without putting the assets at imprudent risk.

Strategies Employed for Achieving Objectives

To satisfy its long-term objectives, the Eastern Territory relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Eastern Territory targets a diversified asset allocation to achieve its long-term return objectives within prudent risk constraints.

Underwater Endowment Funds

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that donors or NYPMIFA requires the Eastern Territory to retain as a fund of perpetual duration.

Deficiencies of this nature exist in donor-restricted endowment funds, which together have an original gift value of $14,077, a current fair value of $13,331, and a deficiency of $746 as of September 30, 2022. Deficiencies of this nature exist in donor-restricted endowment funds, which together have an original gift value of $66, a current fair value of $65, and a deficiency of $1 as of September 30, 2021. These deficiencies resulted from unfavorable market fluctuations that occurred after the investment of new contributions for donor-restricted endowment funds and continued appropriations for certain programs that were deemed prudent by the Board of Trustees.

Endowment Net Asset Composition by Type of Fund

The following table summarizes endowment net asset composition by type of fund as of September 30, 2022 and 2021:

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	$ 207,997	$ -	$ 207,997
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity	-	448,017	448,017
Accumulated investment gains ultimate use			
Without purpose restrictions	-	27,749	27,749
With purpose restrictions	-	235,794	235,794
	-	263,543	263,543
Total endowment funds	$ 207,997	$ 711,560	$ 919,557

	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	$ 107,475	$ -	$ 107,475
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity	-	441,976	441,976
Accumulated investment gains ultimate use			
Without purpose restrictions	-	42,111	42,111
With purpose restrictions	-	398,392	398,392
	-	440,503	440,503
Total endowment funds	$ 107,475	$ 882,479	$ 989,954

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The following table summarizes changes in endowment net assets for fiscal years 2022 and 2021.

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, September 30, 2020	$ 122,002	$ 705,658	$ 827,660
Contributions and bequests	-	2,432	2,432
Designated by Board	24,166	-	24,166
Re-designated by Board for other purposes	(2,985)	-	(2,985)
Appropriation of endowment assets for expenditure	(37,936)	(35,584)	(73,520)
Investment return, net	2,228	209,973	212,201
Endowment net assets, September 30, 2021	107,475	882,479	989,954
Contributions and bequests	-	6,166	6,166
Designated by Board	143,020	-	143,020
Appropriation of endowment assets for expenditure	(38,844)	(38,984)	(77,828)
Investment loss, net	(3,654)	(138,101)	(141,755)
Endowment net assets, September 30, 2022	$ 207,997	$ 711,560	$ 919,557

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NOTE 14 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods at September 30, 2022 and 2021:

	2022	2021
Subject to expenditure for specified purpose or future period, including accumulated earnings on endowment assets:		
Character building/social programs	$ 374,216	$ 521,273
Assets of trusts administered by the Eastern Territory	10,859	15,766
Beneficial interest in trusts held by others	20,666	20,557
Building/capital purposes	14,543	20,156
Camp and recreational activities	15,504	24,345
Disaster relief services	9,253	15,035
Pledges, legacies and bequests to be paid in future periods	3,035	1,547
Total subject to expenditure for specified purpose or future period	448,076	618,679
Endowments subject to spending policy and appropriation		
Amounts held in perpetuity, for which earnings may be appropriated to support:		
Character building/social programs	421,626	415,602
Building/capital purposes	723	723
Camp and recreational activities	24,260	24,243
Disaster relief services	1,408	1,408
Total endowments subject to spending policy and appropriation	448,017	441,976
Amounts held in perpetuity not subject to appropriation or expenditure:		
Assets of trusts administered by the Eastern Territory	1,652	3,629
Beneficial interest in trusts held by others	199,892	250,106
Pledges, legacies and bequests to be paid in future periods	6,068	502
Total not subject to appropriation or expenditure	207,612	254,237
Total net assets with donor restrictions	$ 1,103,705	$ 1,314,892

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NOTE 15 - NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions is comprised of undesignated and Board-designated amounts for the following purposes at September 30, 2022 and 2021:

	2022	2021
General operating	$ 95,924	$ 114,843
Board-designated		
Officer retirement and healthcare	(420,822)	(663,411)
Insurance programs	10,069	2,949
Split-interest agreements	15,625	28,181
Building/capital purposes	429,460	357,504
Other	211,604	643,151
	245,936	368,374
Land, buildings and equipment	1,047,314	1,084,544
	$ 1,389,174	$ 1,567,761

NOTE 16 - NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes and/or by occurrence of other events specified by the donors for the years ended September 30, 2022 and 2021:

	2022	2021
Purpose restriction accomplished:		
Character building/social programs	$ 37,410	$ 31,741
Building/capital purposes	2,063	6,523
Camp and recreational activities	2,214	2,076
Disaster relief services	5,647	10,041
	47,334	50,381
Time restrictions expired	6,734	12,232
Total net assets released from restrictions	$ 54,068	$ 62,613

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NOTE 17 - LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Eastern Territory's financial assets as of September 30, 2022 and 2021, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of September 30, 2022 and 2021. Amounts not available include amounts set aside for long-term obligations that could be drawn upon if the Board of Trustees approves that action. However, amounts already appropriated from the donor-restricted endowment for general expenditure within one year of the consolidated statement of financial position date have not been subtracted as unavailable.

	2022	2021
Financial assets at September 30		
Cash and cash equivalents	$ 222,812	$ 196,803
Accounts receivable	33,152	29,545
Legacies and bequest receivable	20,103	21,065
Pledges receivable, net	1,124	964
Investments, at fair value	2,041,192	2,624,321
Total financial assets at September 30	2,318,383	2,872,698
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Contractual restrictions	(23,619)	(25,668)
Subject to appropriation and satisfaction of purpose/time restrictions	(378,013)	(536,685)
Investments illiquid within one year	(572,419)	(687,176)
Pledges receivable collectible beyond one year	(759)	(177)
Board designations:		
Amounts set aside for long-term obligations	(516,252)	(422,973)
Financial assets available to meet cash needs for general expenditures within one year	$ 827,321	$ 1,200,019

The Eastern Territory is substantially supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Eastern Territory must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditures within one year. As part of the Eastern Territory's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, the Eastern Territory invests cash in excess of daily requirements in short-term investments. In the event of an unanticipated liquidity need, the Eastern Territory could draw upon $50,000 of an available line of credit, less $1,045 for amounts previously withdrawn or issued as letters of credit as of September 30, 2022 (see Notes 10 and 20).

NOTE 18 - CONCENTRATION OF CREDIT RISK

Financial instruments which potentially subject the Eastern Territory to concentrations of credit risk consist primarily of cash and cash equivalents, receivables and investment securities. The Eastern Territory maintains its cash and cash equivalents with large financial institutions. At certain times, the Eastern Territory's cash account balances may exceed federally insured limits. However, the Eastern Territory has

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not experienced, nor does it anticipate, any losses with respect to such bank balances. Receivables are due from a large number of government agencies, entities and individuals, thereby, diversifying the related concentration of credit risk. Investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with investments, it is reasonably possible that changes in risk in the near term would materially affect the amounts reported in the consolidated statements of financial position. However, the Eastern Territory's investment portfolio is diversified with several investment managers in a variety of asset classes. The Eastern Territory regularly evaluates its depository arrangements and investments, including performance thereof.

NOTE 19 - LEASES

Lessee

The Eastern Territory has various lease agreements, principally for office space and thrift stores, The Eastern Territory determines if an arrangement is a lease or contains a lease at a contract's inception. A contract is determined to be or contain a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. In evaluating its contracts, the Eastern Territory separately identifies lease and non-lease components, such as common area and other maintenance costs. The Eastern Territory has elected the practical expedient to not separate lease and non-lease components. The Eastern Territory's lease agreements do not contain any residual value guarantees or material restrictive covenants.

Leases result in recognition of right-of-use ("ROU") assets and lease liabilities on the consolidated statements of financial position. ROU assets represent the right to use an underlying asset for the lease term. Lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. The Eastern Territory determines lease classification as operating or finance at the lease commencement date. ROU assets and lease liabilities for operating and finance leases are included in the consolidated statements of financial position and presented separately based on the classification of the underlying lease arrangement. At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The discount rate is based on the rate implicit within the lease. If this rate is unknown, the Eastern Territory has elected the practical expedient to use a risk-free rate for operating leases or the incremental borrowing rate using a period comparable with the lease term for finance leases. The lease term may include options to extend or terminate the lease that the Eastern Territory is reasonably certain to exercise.

The Eastern Territory has various lease agreements that do not exceed 12 months ("short-term leases"). The Eastern Territory has elected not to recognize ROU assets and lease liabilities for short-term leases and accordingly, they are excluded from the accompanying consolidated statements of financial position.

Components of lease expense for the years ended September 30, 2022 and 2021 are as follows:

	2022	2021
Lease expenses*		
Finance lease cost - amortization of ROU asset	$ 47	$ 47
Finance lease cost - Interest on lease liability	54	54
Operating lease cost	4,484	4,516
Short-term lease cost	3,794	5,158
Variable lease cost	281	286
Total lease expenses	$ 8,660	$ 10,061

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* Lease expense represents the amount recorded within the consolidated statements of activities. Variable lease amounts represent expenses recognized as incurred which are not included in lease liabilities. Operating lease expenses are recorded on a straight-line basis over the lease term and therefore are not necessarily representative of cash payments during the same period.

Supplemental quantitative information related to leases for the year ended September 30, 2022 and 2021, are as follows:

	2022	2021
Cash paid for amounts included in the measurement of lease obligations		
Operating cash flows from finance lease	$ 54	$ 54
Financing cash flows from finance lease	4	3
Operating cash flows from operating leases	4,497	4,046
ROU assets obtained in exchange for new operating lease obligations	3,807	14,175
ROU assets obtained in exchange for new finance lease obligation	-	1,407
Weighted-average remaining lease term (in years) - operating leases	2.8	3.3
Weighted-average discount rate - operating leases	0.91%	0.30%
Weighted-average remaining lease term (in years) - finance lease	26.6	27.6
Weighted-average discount rate - finance lease	3.84%	3.84%

Minimum future lease payments under non-cancelable leases having remaining terms in excess of one year as of September 30, 2022, are as follows:

Years Ending September 30,	Operating	Finance
2023	$ 3,996	$ 60
2024	3,160	62
2025	1,621	63
2026	830	65
2027	124	67
Thereafter	-	2,064
Total minimum lease payments	9,731	2,381
Less: amounts representing interest	(132)	(982)
Present value of future minimum lease payments	$ 9,599	$ 1,399

Lessor - 99-Year Ground Lease

The Eastern Territory owns the land and building at 132 West 14th Street in New York City. In June 2021, the Eastern Territory entered into a 99-year ground lease with a developer that expires in 2120, for the land and building at that location. Under the terms of the lease agreement, annual base rent payments of $650 are due starting on the day immediately following the 3rd anniversary of the lease commencement ("Rent Commencement Date") and are payable to the Eastern Territory on a quarterly basis on the first day of each calendar quarter. Beginning in the 6th year of the lease, annual base rent will increase 3% and remain fixed for the immediate five-year period (i.e. through the 10th year of the lease). At the conclusion of the

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10th year and for each successive five-year period thereafter, annual base rent will increase 3% until the end of the lease term.

However, the lease agreement provides for an annual base rent reset at the following dates:

- At the commencement of the 33rd year of the lease, annual base rent will be adjusted by increasing the amount of base rent due in that year by the lower of (a) base rent due multiplied by 102% or (b) base rent by the average annual increase in the Consumer Price Index for each year commencing from the 1st year of the lease through the 32nd year of the lease.

- At the commencement of the 66th year of the lease, annual base rent will be adjusted by increasing the amount of base rent due in that year by the lower of (a) base rent due multiplied by 102% or (b) base rent by the average annual increase in the Consumer Price Index for each year commencing from the 33rd year of the lease through the 65th year of the lease.

Upon reset of annual base rent in years 33 and 66 of the lease, all remaining rent years within that specific five-year period will be adjusted to the new base rent calculation (e.g., years 34 and 35 will be adjusted to the reset rate from year 33). Each successive five-year period thereafter will be increased by 3%.

The lease agreement also provides for additional rent to be paid to the Eastern Territory at specified dates. The first up-front rent payment of $7,000 was received by the Eastern Territory in July 2021. The secondary up-front payment of $2,000 is due on Rent Commencement Date (June 2024) and the tertiary up-front payment of $2,000 is due on the day immediately following the 10th anniversary of the lease commencement date (June 2031).

In addition to base rent and additional rent, the lessee is responsible for all other costs and expenses relating to or arising out of the use, operation, and maintenance of the property inclusive of real estate taxes, assessments and other impositions. At all times, the lessee shall keep the building insured against loss or damage by fire or other casualty. If the property were to be damaged or destroyed, the lessee must repair, replace, restore or rebuild the structure to at least as valuable as the improvements prior to such casualty. Legal title to both the land and the building rests with the Eastern Territory and possession of the building, including tenant improvements, will revert to the Eastern Territory in 2120.

The 99-year ground lease transaction was accounted for by the Eastern Territory, as a lessor, as a sales-type lease. Accordingly, on lease commencement date, the Eastern Territory a) derecognized the net book value of land and building of $643, b) recognized a net investment in lease of $21,100, which consisted of (i) present value of lease payments not yet received by the lessor of $21,056 and (ii) present value of the unguaranteed residual asset of $44 and, c) recorded selling profit of $19,537, net of direct costs of $920, which is included within gain on sale/disposition of land, buildings and equipment in the accompanying 2021 consolidated statement of activities.

Components of net investment in lease as of September 30, 2022 and 2021 includes the following:

	2022	2021
Lease receivable	$ 14,959	$ 14,056
Unguaranteed residual asset	47	44
Net investment in lease	$ 15,006	$ 14,100

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Minimum future lease payments due to the Eastern Territory under the ground lease as of September 30, 2022, are as follows:

Years Ending September 30,	
2023	$ -
2024	2,163
2025	650
2026	662
2027	699
Thereafter	136,048
Total minimum lease payments	140,222
Less: amounts representing interest (6.28%)	(125,263)
Present value of future minimum lease payments	$ 14,959

NOTE 20 - COMMITMENTS AND CONTINGENCIES

Letters of Credit

As of September 30, 2022, the Eastern Territory has issued letters of credit totaling $22,486 and primarily to insurance companies under various insurance programs. These letters of credit are collateralized by the Eastern Territory's cash and cash equivalents and renew automatically each year.

Legal Proceedings

The Eastern Territory, in the normal course of its operations, is or could become a party to various legal proceedings and complaints, the majority of which are covered by insurance. While it is not feasible to predict the ultimate outcomes of such matters, management is not aware of any claims or contingencies, which are not covered by insurance, that would have a material adverse effect on the consolidated financial position, changes in net assets and cash flows of the Eastern Territory.

Real Estate and Construction Commitments

The Board of Trustees of the Eastern Territory had future capital commitments of approximately $24,400 which was unspent as of September 30, 2022.

Government Grants and Contracts

The Eastern Territory receives grants and contracts from federal, state and local governments. Cost reimbursement grant programs, including those subject to independent audit under the Office of Management and Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, may be reviewed by grantor agencies. These audits and reviews could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, management believes that any costs ultimately disallowed would not materially affect the Eastern Territory's consolidated financial position.

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NOTE 21 - RELATED PARTY TRANSACTIONS

For fiscal years 2022 and 2021, the Eastern Territory made payments for administrative services to The Salvation Army National Headquarters of $1,300 each year. In addition, for fiscal years 2022 and 2021, the Eastern Territory made payments to The Salvation Army International Headquarters of $6,622 and $6,524, respectively, for World Services and $12,600 and $4,890, respectively, for other mission grants and administrative services.

NOTE 22 - ACCOUNTING FOR INCOME TAXES

The Eastern Territory follows guidance that clarifies the accounting for uncertainty in tax positions taken or expected to be taken in a tax return, including issues relating to financial statement recognition and measurement. This guidance provides that the tax effects from an uncertain tax position can only be recognized in the consolidated financial statements if the position is "more-likely-than-not" to be sustained if the position were to be challenged by a taxing authority. The assessment of the tax position is based solely on the technical merits of the position, without regard to the likelihood that the tax position may be challenged.

The Eastern Territory has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it was nexus; and to identify and evaluate other matters that may be considered tax positions. The Eastern Territory has determined that as of September 30, 2022 and 2021, there are no material uncertain tax positions that require recognition or disclosure in the consolidated financial statements.

NOTE 23 - SUBSEQUENT EVENTS

The Eastern Territory evaluated its September 30, 2022 consolidated financial statements for subsequent events through March 31, 2023, the date the consolidated financial statements were issued. The Eastern Territory is not aware of any material subsequent events which would require recognition or disclosure in the accompanying consolidated financial statements, except as disclosed in Note 10.

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THE SALVATION ARMY
a New York Corporation

[redacted]

Executive Address: 440 West Nyack Road
West Nyack, New York 10994-1739
T 845-620-7200 F 877-664-7729

Listing of Corporate Trustees and Officers

NAME/EMPLOYMENT	TITLE	HOME ADDRESS
Kenneth G. Hodder	Chairman Trustee	[redacted]
William A. Bamford III	President, Trustee	[redacted]
Ivan K. Rock	Vice President, Trustee	[redacted]
Hubert S. Steele III	Treasurer, Trustee	[redacted]
Michelle L. Dressler	First Assistant Treasurer Trustee	[redacted]
Michael J. Southwick	Secretary	[redacted]
Richard D. Allen	Assistant Secretary – Legal	[redacted]
Thomas O. Henson	Second Assistant Treasurer	[redacted]
Charles S. Foster	Assistant Secretary – Property	[redacted]
Adolph M. Orlando	Second Assistant Secretary –Property	[redacted]
Jae S. Im	Assistant Secretary – Finance	[redacted]
Christine J. Rock	Trustee	[redacted]
Kathleen J. Steele	Trustee	[redacted]
Cindy-Lou Drummond	Trustee	[redacted]
G. Lorraine Bamford	Trustee	[redacted]
Martha L. Bone	Trustee	[redacted]

As of 1 February 2023
(EXADPL)

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Jenny Connor-Belcourt, CRSW

[redacted]

Education

New Hampshire Technical Institute
Associate of Science – Addiction Counseling – 2010

Fullerton College, CA
Environmental Science - 1981

Occupational Licenses and Certificates

Certified Recovery Support Worker (CRSW) (No.0001) State of New Hampshire
Notary Public for the State of New Hampshire
New Hampshire Commercial Driver's License
Homeless Management Information System Certificates of Training
Active Shooter Training

Professional Experience

The Salvation Army McKenna House - 2010 to present
Shelter Director - June 2016 to present

- Program Development, Facilities Management, Fundraising, Staff Supervision, Fiscal Management & Planning, Community Relations, Development & Implementation of Procedures
- Continue to utilize CRSW for one-on-one with shelter residents.

Case Manager/Recovery Support Worker – November 2010 – April 2011 & October 2012 - June 2016

- Worked closely with Shelter Director and Shelter Supervisor to review case management plans of residents, team discussion of matters affecting the shelter overall (residents, building, policies, programs, etc.)
- Worked closely with residents: Bio/psycho/social assessments, develop rapport & develop a case management plan toward gaining independence and transition into permanent housing, referrals, follow-up, maintaining updated records, group activities facilitator.

Phoenix Houses of New England – 2009 to 2012
Counselor/Director of IDIP

- Direct care to clients in residential treatment, facilitated educational and counseling groups, supervision of second shift staff.
- Developed IDIP educational program with Phoenix House Franklin Center Director to comply with NH rules and statutes.

Other Activities

- Compliance with maintaining CRSW with training including but not limited to Suicide Prevention, Ethics, Trends, along with bi-weekly LADC Supervision requirements.
- Attend City of Concord Steering Committee on Ending Homelessness
- Housing Action New Hampshire bi-weekly meetings
- Attend NH BHS Shelter Directors monthly meetings.
- Attend NH BoS-CoC monthly meetings.
- Spanish literate

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Kellie Wszolek

[redacted]

Work Experience

Case Manager, Salvation Army Mckenna House, June 2021 to present

- Training in HMIS
- Finding clients' housing
- Referrals for benefits and services for mental health, addiction, physical health, healthcare
- Case notes, medication sheets, weekly planning for meetings
- De-escalation and redirection of various situations
- Speak with social workers before a client comes in to see if they would work for this program
- Document written warnings and talk to them about what they need to do to follow the rules
- Active shooter training

Community Integration Specialist, Fellowship Housing Opportunities, September 2020 to September 2022

- Notes of the day on clients
- Supervise medications
- Make meals
- Bring clients to appointments or do an activity with them
- Assist with Zoom meetings
- Make sure clients are following the rules and chores

Support Staff, Families in Transition/ New Horizons Shelter, April 2020 to August 2020

- Supervise participants attending the shelter
- Knowledge of Narcan
- Keeping participants safe

LNA/Geropsyche, Elliot Hospital, November 2017 to present

- Use of CPI, restraints, and reorientation of patients
- Always supervise patients
- Safety checks

LNA, Havenwood Heritage Heights, August 2001-2017

- Ambulate patients
- Notify nurse of all changes in care
- Input cares into the computer

LNA, Maple Leaf Health Center, June 2001-Aug 2001

- Received LNA license here
- ADLS of all residents
- Supervision in feeding

Education Bachelor Sociology, Southern New Hampshire University, Manchester NH, September 2015 to July 2017

Volunteer Work, The Friendly Kitchen, April 2005 to March 2020, Rise Again Outreach- Boxes of Love, 2010 to present

Licenses, December 14, 2022 to December 14, 2024 , 022968-24 is my license number

Certifications, CPI, June 2023 to June 2024

CPR February 2023 to February 2025

Awards LNA of the Year 2007 awarded at Havenwood

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Richard O Artz

[redacted]

Education

University of Central Florida
Bachelor's Degree in Business Administration – 1982

Occupational Licenses & Certificates

Narcan Administration
Nonviolent Crisis Intervention
Active Shooter Training

Professional Experience

The Salvation Army McKenna House
House Supervisor - February 2018 to present
Oversee and manage running of shelter during evening hours, shelter reception, manage all incoming phone calls and messages, maintain daily reports and logs, develop rapport with clients, oversee client program compliance, communication with director and other staff of any arising issues or concerns, USDA inventory, chore scheduling

SCSEP and Residential Staff Volunteer - Front Desk - April 2016 to February 2018

Shelter reception, manage all incoming phone calls and messages, complete forms for NH-HMIS Coordinated Entry, schedule and complete intakes of new clients, maintain daily reports and logs, develop rapport with clients, oversee client program compliance, effective and timely communication with professional staff of any arising issues or concerns

City Cab of Orlando – February 1997 to September 2012
Taxi Cab Driver

Tiffany Furniture – 1989 to December 1996
Warehouse Supervisor

Ability Summary

I am a quick learner, diligent, punctual, conscientious, and reliable. I have the ability to communicate to diverse groups of people. My experience includes retail, customer service, seven years in a supervisory position in production and warehouse, and almost two years as front office staff for a 42 bed homeless shelter. I am also familiar with data entry and internet navigation.

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Kathy Tilton
[redacted]

Skills & Abilities

- Interpersonal Communications
- Basic Microsoft Word & Excel
- Filing
- Screen and Direct Phone calls

Work Experience

The Salvation Army McKenna House
Concord, NH

- 2017 - Volunteer front desk
- 2018 -2023 - SCSEP Front Desk volunteer
- 2023 - present Intake Coordinator

- Coordinate screenings, admissions, conduct intakes, orient new residents.
- Front office Desk Clerk, check dorms daily to ensure health and wellness compliance.
- Answer and screen phone calls sort and distribute mail.
- Monitor Residents daily Medications.
- Orient new residents to the facility.

New Hampshire Veteran's Home
Tilton, NH

- 1991-2015 Chef 1

- As head cook prepped food and made 3 meals daily for up to 250 veterans.
- Supervised food service staff
- Managed multiple responsibilities.

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Erika Houten
[redacted]
Authorized to work in the US for any employer

Work Experience

CoordinatorThe Doorway at Concord Hospital-Laconia (formerly LRGHealthcare) - Laconia, NH
February 2019 to Present
• Overseeing the day to day operations of the Doorway, including managing staff and overseeingsubcontracted staff, providing them with direction, and coordinating staff debriefing sessions andcollaboration sessions• Communication and coordination with local mental health agencies and counseling agencies in our 37town Doorway area. Maintain up to date information about those agencies, contact information, services,and availability. This includes meeting with those agencies in the community and making sure they knowand also understand our services.• Helping people access all treatment types for substance use disorder. Following up with these peopleas well as the facilities and programs which they may have applied for.• Dealing with comments, complaints or other problems unless they need to be escalated to the director.• Working with DCYF as well as probation and parole and other area agencies.• Coordinations and communication with 211, DHHS and Dartmouth after hours• Provide community presentations regarding services that the Doorway offers• Collaborating with The Recovery coaches and the Clinician, including overseeing scheduling anddelegation projects, appointments and any other assigned work.• Making sure there is added CRSWs when needed for extra coverage.• Oversight and authorizing of flex spending, sober house costs, and all other funding for clients• Financial assistance counseling and referrals for clients as needed• Ordering office supplies and Narcan.• Working with the administrative assistant to get invoices processed in a timely manner.• Keeping current on area resources and meeting with community partners.• Overseeing all monthly data collection and state reports, including flex spending• Bridge gaps within social determinants of health including housing, and food resource, which includesmaintaining contact with local agencies that provide these services• Process referrals to other facilities in our 37 town area and oversee staff utilization of the Unite Usplatform• Attendance at state level meetings, including weekly Doorway manager meetings, GPRA meetings,and all meetings regarding Doorway financials• Coordinate with the Director of Substance Use Services in order to maintainI have completed my CRSW classes and have all required coaching and supervision hours needed totake the state test to become certified. After one year of being a CRSW I will be eligible to superviseother CRSWs.

Shared Family Living Provider Lakes Region Community Service Council
August 2008 to June 2021
Shared Family Living Provider (Adult w/Disabilities in my home)• Bathing• Toileting (some incontinence)• All personal care• Dressing• Supporting in community and personal relationships• Active Part of her Care Team• Assistance with all ADLs• Scheduling appointments• Assisting with communication (she is non verbal/uses minimal sign)

ER TechnicianLRGHealthcare - Laconia, NH
September 2016 to February 2019
I am a Mental Health worker in the emergency psych department. I help patients with substance misusedisorders and mental health issues.

LNAConcord Hospital - Concord, NH
November 2015 to May 2017
Per diem LNA on an adult Med-Surge unit. All responsibilities of an LNA working as part of a team toprovide the best patient care possible.

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Adult & Senior Psychiatric Patient Care Franklin Region Hospital & Lakes Region General Hospital - Franklin, NH
October 2013 to April 2015
Per diem LNA on an Adult DRF, also per diem in Gero Psych, Med Surge and ICU• Adult & Senior Psychiatric Patient Care• Bathing• Toileting• All personal care• Supporting Adults and Seniors with Psychiatric and Mental Health Issues• Deescalating patients that may be aggressive verbally or physically• Reporting behaviors and complaints to the RN• Monitoring agitation levels, sleep, and safety for all patients• CPI certified

Front Desk Receptionist Riverbend Community Mental Health - Concord, NH
July 2007 to June 2008
Answering Phones• Scheduling Appointment thru Computerized system

• Assisting clients with mental health emergencies, by calming them and contacting appropriate teammembers• Filing• Billing• Active Part of the Administrative Team to support the Mental Health Office

Customer Service Associate Cigna Healthcare - Hooksett, NH
November 2005 to July 2007
High Volume call center for Cigna Healthcare.• Premium Billing.• Handle over 100+ inbound calls per shift.• Take incoming calls from both providers and members answering questions about benefits and claims.• Resolving eligibility claims and benefits issues using industry software and tools.• Document all activities to ensure accurate reporting of plan issues.• Provide timely resolution of claim issues within company standards.• Troubleshooting claims to find out why they were processed incorrect.• Verify whether or not the providers are in network.• Data entry.• Processing returned claims.

Administrative AssistantM&D Paving Enterprises - Belmont, NH
April 2001 to November 2005
Seasonal, Light Quick Books exp.• Payroll, filing, banking (deposits)• Answering heavy call volume relating to sales and customer concerns• Setting appointments• Direct interaction with the president on a daily basis and other work related errands.

Education

In progress of obtaining my BA in Psychology
SNHU - Manchester, NH
2012 to 2016

Certifications and Licenses

CPR
CRSW
November 2021 to November 2023

Additional Information
TECHNICAL SKILLS:

• Windows NT 4.0/2000/XP • MS Outlook • PC's • Microsoft Office, • Color Laser Printers • Quick books • Fax machine • Xerox & Cannon Copie

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Breana L. West
[redacted]

Summary

Organized and motivated employee eager to apply time management and organizational skills in various environments. Seeking entry-level opportunities to expand skills while facilitating company growth. Recent graduate with excellent problem-solving skills. Detail-oriented and able to learn new concepts quickly. Im a responsible and motivated individual with good people skills.

Skills

Friendly, Positive Attitude
Relationship Building
People Skills
Conflict Resolution
Active Listening
Planning & Organizing

Experience

CASHIER | 08/2020 - 04/2021
The Salvation Army Thrift Store - Barre, VT
Preserved appearance of store by arranging and replenishing displays and merchandise racks.
Worked closely with front-end staff to assist customers.
Trained new team members in cash register operation, stock procedures and customer services.
Delivered high level of customer service to patrons using active listening and engagement skills.
Helped with purchases .
YOUTH PROGRAM COORDINATOR | 05/2020 - 08/2020
The Salvation Army Thrift Store - Barre, VT
Oversaw fundraising activities and preparation of public relations materials.
Kept program on-track with well-coordinated activity schedules and parent communications.
Scheduled staff for adequate supervision of children and effective implementation of scheduled activities.
PROGRAM STAFF (CHRISTIAN EDUCATION DIRECTOR) | 06/2019 - 08/2019
Kama Lyle - Standish, ME
Assisted with set up for social events
Maintained positive working relationship with fellow staff and management.
Planned curriculum and daily schedules
Worked creatively with other staff to develop and carry out new themes and events for camp participants.
Engaged children in interactive activities and organized arts and crafts, sports games and field trips.

Education and Training

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Norwich University - Northfield, VT | Bachelor of Science
Psychology, 05/2021
Community College of Vermont - Montpelier, VT | Associate of Arts
Human Services, 05/2019

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KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: **The Salvation Army**

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Jenny Connor-Belcourt	Shelter Director McKenna House	0.00%	$0.00
Kellie Wszolek	Case Manager McKenna House	0.00%	$0.00
Richard Ortz	House Supervisor McKenna House	0.00%	$0.00
Kathy Tilton	Intake Coordinator McKenna House	0.00%	$0.00
Erika Houten	Shelter Director Carey House	0.00%	$0.00
Breana West	House Manager Carey House	0.00%	$0.00

Subject: State Grant-In-Aid Emergency Shelter Program (RFA-2024-DBH-01-STATE-13)

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

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857	
1.3 Contractor Name Tri-County Community Action Program, Inc. (Tri-County CAP)		1.4 Contractor Address 30 Exchange Street Berlin, NH 03570	
1.5 Contractor Phone Number 603-752-7001	1.6 Account Unit and Class 05-095-042-423010-63850000; 05-095-042-423010-79270000	1.7 Completion Date June 30, 2025	1.8 Price Limitation $236,600
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by: Jeanne Robillard 4DFF7B1065AD4C3... Date: 3/4/2024		1.12 Name and Title of Contractor Signatory Jeanne Robillard CEO	
1.13 State Agency Signature DocuSigned by: Katja S. Fox ED9D05B04C83442... Date: 3/4/2024		1.14 Name and Title of State Agency Signatory Katja S. Fox Director	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By: Director, On:			
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: DocuSigned by: Robyn Guarino 748734844941460... On: 3/5/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number: G&C Meeting Date:			

Contractor Initials DS JR
Date 3/4/2024

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

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

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

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

7. PERSONNEL.

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

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Contractor Initials DS JR

Date 3/4/2024

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

9. TERMINATION.

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

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

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

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

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

DS

Contractor Initials JK

Date 3/4/2024

14. INSURANCE.
14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:
14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $1,000,000 per occurrence and $2,000,000 aggregate or excess; and
14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.
14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.
14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

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

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

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

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

19. CHOICE OF LAW AND FORUM.
19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.
19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

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

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

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

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

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

DS
JK
Contractor Initials
Date 3/4/2024

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form P-37, General Provisions

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

      3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall become effective on April 1, 2024 ("Effective Date").

   1.2. Paragraph 3, Effective Date/Completion of Services, is amended by deleting subparagraph 3.3 in its entirety and replacing it as follows:

      3.3. Contractor must complete all Services by the Completion Date specified in block 1.7. The parties may extend the Agreement for up to five (5) additional years from the Completion Date, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Executive Council.

   1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.5 as follows:

      12.5. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, and if applicable, a Business Associate Agreement in accordance with the Health Insurance Portability and Accountability Act. Written agreements shall specify how corrective action shall be managed. The Contractor shall manage the subcontractor's performance on an ongoing basis and take corrective action as necessary. The Contractor shall annually provide the State with a list of all subcontractors provided for under this Agreement and notify the State of any inadequate subcontractor performance.

New Hampshire Department of Health and Human Services
State Grant-in-Aid for Emergency Shelter Program

EXHIBIT B

Scope of Services

1. Statement of Work

1.1. The Contractor must provide year-round emergency shelter services and supportive services to individuals and families who:

1.1.1. Are experiencing homelessness in NH;

1.1.2. Are at risk of homelessness statewide; and

1.1.3. Meet the criteria of 'Literally Homeless' as follows:

1.1.3.1. Has a primary nighttime residence that is a public or private place not meant for human habitation;

1.1.3.2. Is living in a publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, state and local government programs); or

1.1.3.3. Is exiting an institution where they resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution.

1.2. The Contractor must ensure services are available in Coos and Grafton Counties.

1.3. The Contractor must:

1.3.1. Ensure all emergency shelter beds are available on April 1, 2024;

1.3.2. Ensure temporary shelter (non-permanent shelter) is designed to meet the basic needs of individuals and families who have no other housing options and who would otherwise be without a place to sleep;

1.3.3. Ensure basic needs of each individual are met, that at a minimum include a safe, protective, and sanitary environment, on a short-term emergency or transitional basis, as described in RSA 126-A:26; and

1.3.4. Operate a facility in accordance with Section 3.4. Operation of Facilities below, that includes at a minimum:

1.3.4.1. Building maintenance and repair.

1.3.4.2. Security systems.

1.3.4.3. Heating and possible cooling equipment.

1.3.4.4. Property and business insurance.

1.3.4.5. Utilities and furnishings.

1.3.4.6. Amenities such as bathrooms.

1.4. The Contractor must participate in the State of New Hampshire's Coordinated Entry Program, either as a referral organization, or an intake organization, and participate in the Coordinated Entry Case Conferencing meeting every month to ensure families and individuals experiencing homelessness have the proper supports in place and are placed in appropriate housing assistance programs they are eligible for as defined by the Regional Access Point (RAP).

1.5. The Contractor must provide Supportive Services to assist the individuals and families staying at the emergency shelter to access and apply for other services with the goal of obtaining permanent housing. The Contractor must, at a minimum:

1.5.1. Assess individuals' and families' needs for well-being and obtaining housing;

1.5.2. Develop an individualized plan with the types of services and assistance programs to meet their needs in Section 1.5.1. above;

1.5.3. Assist individuals and families with accessing emergency shelter, when shelter is needed;

1.5.4. Assist individuals and families with applying for and accessing permanent housing;

1.5.5. Assist individuals and families with applying for mainstream benefits, including, but not limited to, SSI, TANF, SNAP, Medicaid, Veteran and other State or Federal benefits; and

1.5.6. Assist individuals and families with accessing community providers and supports, including but not limited to, mental health services, substance use treatment, medical care, employment, veterans benefit, financial and food assistance, and education supports.

1.6. The Contractor must engage in collaborative efforts to identify and address barriers locally in the community, including with, but not limited to:

1.6.1. Community partners and groups.

1.6.2. Service providers.

1.6.3. Committees and/or subcommittees.

1.7. The Contractor must comply with the program requirements, which include, but are not limited to:

1.7.1. Following best practices in providing emergency shelter services in accordance with the National Alliance to End Homelessness, "The Five Keys to Effective Emergency Shelter" that include:

1.7.1.1. Housing First Approach;

1.7.1.2. Safe and appropriate diversion;

1.7.1.3. Immediate and low-barrier access;

1.7.1.4. Housing-focused, rapid exit services; and

1.7.1.5. Data to measure performance.

1.7.2. Ensuring low barrier access by not declining access to shelter, unless due to circumstances and conditions approved by the Department, for reasons including, but not limited to:

1.7.2.1. Length of sobriety.

1.7.2.2. Failed drug or breathalyzer tests.

1.7.2.3. Criminal background.

1.7.2.4. Sexual orientation.

1.7.2.5. Mental health services.

1.7.2.6. Illness.

1.7.2.7. History of victimization.

1.7.2.8. Race.

1.7.2.9. Creed.

1.7.2.10. Rental history or evictions.

1.7.2.11. Lack of income or no income.

1.7.3. Not seeking payment up front from individuals or families for projected shelter stay.

1.7.4. Honoring a family's stated identity, and not "split sheltering" (shelter in two different locations or areas of shelter) a family due to the lack of presence of a child or children or marital status.

1.7.5. Entering data into the Homeless Management Information System (HMIS) as described in the NH HMIS Policy and Procedure Manual to collect client-level data and data on the provision of housing and services to homeless individuals and families, in accordance with the federal HUD data standards for emergency shelter, unless restrictive by law such as for domestic violence.

1.7.6. Agreeing to on-site monitoring by the Department, at least annually, to review compliance, progress, and performance, including, but not limited to:

1.7.6.1. Reviewing policies and procedures for services provided.

1.7.6.2. Reviewing financial analyses.

1.7.6.3. Reviewing for compliance with safety and hazard requirements.

1.7.6.4. Reviewing Data and HMIS entry standards.

1.7.6.5. Reviewing policies and procedures specifically around low barrier access.

1.7.7. Complying with New Hampshire Administrative Rules He-M 314 Rights of Persons Using Emergency Shelters and ensuring that individuals understand their rights.

1.8. The Contractor must ensure the continuity of their emergency shelter services' essential functions in the event of a disruption of normal operations due to emergency situations.

1.9. The Contractor must participate in meetings with the Department on a monthly basis, or as otherwise requested by the Department.

1.10. The Contractor may be required to participate in on-site reviews conducted by the Department on an annual basis, or as otherwise requested by the Department.

1.11. The Contractor may be required to facilitate reviews of files conducted by the Department on an annual basis, or as otherwise requested by the Department, that may include, but are not limited to policies and procedures.

1.12. Reporting

1.12.1. The Contractor must submit monthly reports to ensure progress towards contract deliverables which include, but are not limited to:

1.12.1.1. HMIS CAPER report showing number of people served each month and cumulative number of people served.

1.12.1.2. Updated bed count for each shelter location. A qualifying bed is defined as any bed that any adult or child can occupy at any time.

1.12.2. The Contractor's performance will be measured to ensure that the data is entered into HMIS in accordance with Section 1.7.5. above, and individuals are receiving the assistance needed to meet their goals.

1.12.3. The Contractor must provide key data in a format and at a frequency specified by the Department for the following performance measures:

1.12.3.1. Length of time persons remain homeless;

1.12.3.2. The extent to which persons who exit homelessness to permanent housing destinations return to homelessness; and

1.12.3.3. Successful exit to permanent housing destinations.

1.12.4. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.

1.13. Background Checks

1.13.1. Prior to permitting any individual to provide services under this Agreement, the Contractor must ensure that said individual has undergone:

1.13.1.1. A criminal background check, at the Contractor's expense, and has no convictions for crimes that represent evidence of behavior that could endanger individuals served under this Agreement;

1.13.1.2. A name search of the Department's Bureau of Elderly and Adult Services (BEAS) State Registry, pursuant to RSA 161-F:49, with results indicating no evidence of behavior that could endanger individuals served under this Agreement; and

1.13.1.3. A name search of the Department's Division for Children, Youth and Families (DCYF) Central Registry pursuant to RSA 169-C:35, with results indicating no evidence of behavior that could endanger individuals served under this Agreement.

1.14. Confidential Data

1.14.1. The Contractor must meet all information security and privacy requirements as set by the Department and in accordance with the Department's Information Security Requirements Exhibit as referenced below.

1.14.2. The Contractor must ensure any individuals involved in delivering services through this Agreement contract sign an attestation agreeing to access, view, store, and discuss Confidential Data in accordance with federal and state laws and regulations and the Department's Information Security Requirements Exhibit. The Contractor must ensure said individuals have a justifiable business need to access confidential data. The Contractor must provide attestations upon Department request.

1.15. Privacy Impact Assessment

1.15.1. Upon request, the Contractor must allow and assist the Department in conducting a Privacy Impact Assessment (PIA) of its system(s)/application(s)/web portal(s)/website(s) or Department system(s)/application(s)/web portal(s)/website(s) hosted by the

Contractor, if Personally Identifiable Information (PII) is collected, used, accessed, shared, or stored. To conduct the PIA the Contractor must provide the Department access to applicable systems and documentation sufficient to allow the Department to assess, at minimum, the following:

1.15.1.1. How PII is gathered and stored;

1.15.1.2. Who will have access to PII;

1.15.1.3. How PII will be used in the system;

1.15.1.4. How individual consent will be achieved and revoked; and

1.15.1.5. Privacy practices.

1.15.2. The Department may conduct follow-up PIAs in the event there are either significant process changes or new technologies impacting the collection, processing or storage of PII.

1.16. Department Owned Devices, Systems and Network Usage

1.16.1. If Contractor End Users, defined in the Department's Information Security Requirements Exhibit that is incorporated into this Agreement, are authorized by the Department's Information Security Office to use a Department issued device (e.g. computer, tablet, mobile telephone) or access the Department network in the fulfilment of this Agreement, each End User must:

1.16.1.1. Sign and abide by applicable Department and New Hampshire Department of Information Technology (NH DoIT) use agreements, policies, standards, procedures and guidelines, and complete applicable trainings as required;

1.16.1.2. Use the information that they have permission to access solely for conducting official Department business and agree that all other use or access is strictly forbidden including, but not limited, to personal or other private and non-Department use, and that at no time shall they access or attempt to access information without having the express authority of the Department to do so;

1.16.1.3. Not access or attempt to access information in a manner inconsistent with the approved policies, procedures, and/or agreement relating to system entry/access;

1.16.1.4. Not copy, share, distribute, sub-license, modify, reverse engineer, rent, or sell software licensed, developed, or being evaluated by the Department, and at all times must use utmost care to protect and keep such softwar[illegible]tly

confidential in accordance with the license or any other agreement executed by the Department;

1.16.1.5. Only use equipment, software, or subscription(s) authorized by the Department's Information Security Office or designee;

1.16.1.6. Not install non-standard software on any Department equipment unless authorized by the Department's Information Security Office or designee;

1.16.1.7. Agree that email and other electronic communication messages created, sent, and received on a Department-issued email system are the property of the Department of New Hampshire and to be used for business purposes only. Email is defined as "internal email systems" or "Department-funded email systems."

1.16.1.8. Agree that use of email must follow Department and NH DoIT policies, standards, and/or guidelines; and

1.16.1.9. Agree when utilizing the Department's email system:

1.16.1.9.1. To only use a Department email address assigned to them with a "@ affiliate.DHHS.NH.Gov".

1.16.1.9.2. Include in the signature lines information identifying the End User as a non-Department workforce member; and

1.16.1.9.3. Ensure the following confidentiality notice is embedded underneath the signature line:

CONFIDENTIALITY NOTICE: "This message may contain information that is privileged and confidential and is intended only for the use of the individual(s) to whom it is addressed. If you receive this message in error, please notify the sender immediately and delete this electronic message and any attachments from your system. Thank you for your cooperation."

1.16.1.10. Contractor End Users with a Department issued email, access or potential access to Confidential Data, and/or a workspace in a Department building/facility, must:

1.16.1.10.1. Complete the Department's Annual Information Security & Compliance Awareness Training prior to accessing,

viewing, handling, hearing, or transmitting Department Data or Confidential Data.

1.16.1.10.2. Sign the Department's Business Use and Confidentiality Agreement and Asset Use Agreement, and the NH DoIT Department wide Computer Use Agreement upon execution of the Agreement and annually thereafter.

1.16.1.10.3. Only access the Department's intranet to view the Department's Policies and Procedures and Information Security webpages.

1.16.1.11. Contractor agrees, if any End User is found to be in violation of any of the above terms and conditions, said End User may face removal from the Agreement, and/or criminal and/or civil prosecution, if the act constitutes a violation of law.

1.16.1.12. Contractor agrees to notify the Department a minimum of three business days prior to any upcoming transfers or terminations of End Users who possess Department credentials and/or badges or who have system privileges. If End Users who possess Department credentials and/or badges or who have system privileges resign or are dismissed without advance notice, the Contractor agrees to notify the Department's Information Security Office or designee immediately.

1.17. Contract End-of-Life Transition Services

1.17.1. General Requirements

1.17.1.1. If applicable, upon termination or expiration of the Agreement the parties agree to cooperate in good faith to effectuate a smooth secure transition of the Services from the Contractor to the Department and, if applicable, the Contractor engaged by the Department to assume the Services previously performed by the Contractor for this section the new Contractor shall be known as "Recipient"). Ninety (90) days prior to the end-of the contract or unless otherwise specified by the Department, the Contractor must begin working with the Department and if applicable, the new Recipient to develop a Data Transition Plan (DTP). The Department shall provide the DTP templat[illegible] :he Contractor.

1.17.1.2. The Contractor must use reasonable efforts to assist the Recipient, in connection with the transition from the performance of Services by the Contractor and its End Users to the performance of such Services. This may include assistance with the secure transfer of records (electronic and hard copy), transition of historical data (electronic and hard copy), the transition of any such Service from the hardware, software, network and telecommunications equipment and internet-related information technology infrastructure ("Internal IT Systems") of Contractor to the Internal IT Systems of the Recipient and cooperation with and assistance to any third-party consultants engaged by Recipient in connection with the Transition Services.

1.17.1.3. If a system, database, hardware, software, and/or software licenses (Tools) was purchased or created to manage, track, and/or store Department Data in relationship to this contract said Tools will be inventoried and returned to the Department, along with the inventory document, once transition of Department Data is complete.

1.17.1.4. The internal planning of the Transition Services by the Contractor and its End Users shall be provided to the Department and if applicable the Recipient in a timely manner. Any such Transition Services shall be deemed to be Services for purposes of this Agreement.

1.17.1.5. Should the data Transition extend beyond the end of the Agreement, the Contractor agrees that the Information Security Requirements, and if applicable, the Department's Business Associate Agreement terms and conditions remain in effect until the Data Transition is accepted as complete by the Department.

1.17.1.6. In the event where the Contractor has comingled Department Data and the destruction or Transition of said data is not feasible, the Department and Contractor will jointly evaluate regulatory and professional standards for retention requirements prior to destruction, refer to the terms and conditions of the Department's DHHS Information Security Requirements Exhibit.

1.17.2. Completion of Transition Services

1.17.2.1. Each service or Transition phase shall be deemed completed (and the Transition process finalized) at the end

of 15 business days after the product, resulting from the Service, is delivered to the Department and/or the Recipient in accordance with the mutually agreed upon Transition plan, unless within said 15 business day term the Contractor notifies the Department of an issue requiring additional time to complete said product.

1.17.2.2. Once all parties agree the data has been migrated the Contractor will have 30 days to destroy the data per the terms and conditions of the Department's Information Security Requirements Exhibit.

1.17.3. Disagreement over Transition Services Results

1.17.3.1. In the event the Department is not satisfied with the results of the Transition Service, the Department shall notify the Contractor, in writing, stating the reason for the lack of satisfaction within 15 business days of the final product or at any time during the data Transition process. The Parties shall discuss the actions to be taken to resolve the disagreement or issue. If an agreement is not reached, at any time the Department shall be entitled to initiate actions in accordance with the Agreement.

2. Exhibits Incorporated

2.1. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit D, DHHS Information Security Requirements.

2.2. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit E, Business Associate Agreement, which has been executed by the parties.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

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

3.2. Federal Civil Rights Laws Compliance: Culturally and Lingu[illegible]lly

Appropriate Programs and Services

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

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 Contractor 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 Contractor 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 contractor 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 sa[illegible] lity

or the performance of the said services, the Contractor 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 Contractor 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 Contractor 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 Contractor in the performance of the Contract, and all income received or collected by the Contractor.

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.

4.2. 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 Contractor as costs hereunder, the Department retains the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

New Hampshire Department of Health and Human Services
State Grant-In-Aid Emergency Shelter Program

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
   1.1. 100% General funds.
2. For the purposes of this Agreement the Department has identified:
   2.1. The Contractor as a Subrecipient, based on criteria in 2 CFR 200.331.
3. Payment shall be on a cost reimbursement basis for actual expenditures incurred in the fulfillment of this Agreement, and shall be in accordance with the approved line items, as specified in Exhibit C-1, Budget through Exhibit C-2, Budget.
4. The Contractor shall submit an invoice with supporting documentation to the Department no later than the fifteenth (15th) working day of the month following the month in which the services were provided. The Contractor shall ensure each invoice:
   4.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
   4.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
   4.3. Identifies and requests payment for allowable costs incurred in the previous month.
   4.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
   4.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
   4.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to housingsupportsinvoices@dhhs.nh.gov or mailed to:

   Financial Manager
   Department of Health and Human Services
   129 Pleasant Street
   Concord, NH 03301
5. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice and supporting documentation for authorized expenses, subsequent to approval of the submitted invoice.
6. The final invoice and supporting documentation for authorized expenses shall be due to the Department no later than forty (40) days after the contract completion date specified in Form P-37, General Provisions Block 1.7 Completion Date.

7. Notwithstanding Paragraph 17 of the General Provisions Form P-37, changes limited to adjusting amounts within the price limitation and adjusting encumbrances between State Fiscal Years and budget class lines through the Budget Office may be made by written agreement of both parties, without obtaining approval of the Governor and Executive Council, if needed and justified.

8. Audits

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

8.1.1. Condition A - The Contractor expended $750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.

8.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations.

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

8.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to dhhs.act@dhhs.nh.gov within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

8.2.1. The Contractor shall submit a copy of any Single Audit findings and any associated corrective action plans. The Contractor shall submit quarterly progress reports on the status of implementation of the corrective action plan.

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

8.4. Any Contractor 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 Contractor is high-risk.

8.5. In addition to, and not in any way in limitation of obligations of the Agreement, it is understood and agreed by the Contractor that the

Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department all payments made under the Agreement to which exception has been taken, or which have been disallowed because of such an exception.

Exhibit C-1 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Tri-County Community Action Program, Inc. (Tri-County CAP)
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period:	4/1/24 - 6/30/24
Indirect Cost Rate (if applicable)	12.00%

Line Item	Program Cost - Funded by DHHS - Coos County	Program Cost - Funded by DHHS - Grafton County
1. Salary & Wages	$8,630	$11,748
2. Fringe Benefits	$2,337	$3,181
3. Consultants	$0	$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	$0
5.(a) Supplies - Educational	$0	$0
5.(b) Supplies - Lab	$0	$0
5.(c) Supplies - Pharmacy	$0	$0
5.(d) Supplies - Medical	$0	$0
5.(e) Supplies - Office	$125	$80
6. Travel	$0	$0
7. Software	$0	$0
8. (a) Other - Marketing/Communications	$0	$0
8. (b) Other - Education and Training	$0	$0
8. (c) Other - Other (specify below)	$0	$0
Other Utilities	$800	$1,000
Other Building and Grounds Maintence	$600	$1,400
Other Shelter Supplies	$750	$1,850
Other Food Purchases	$400	$400
Other Phone and Internet	$875	$900
Other Other Occupancy	$3,200	$3,600
0	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$17,717	$24,159
Total Indirect Costs	$2,126	$2,899
Subtotals	$19,843	$27,058
	TOTAL	**$46,901**

Contractor Initials: DS JR

Date: 3/4/2024

Exhibit C-2 Budget

New Hampshire Department of Health and Human Services	
Contractor Name:	Tri-County Community Action Program, Inc. (Tri-County CAP)
Budget Request for:	State Grant-In-Aid Emergency Shelter Program
Budget Period:	7/1/24 - 6/30/25
Indirect Cost Rate (if applicable)	12.00%

Line Item	Program Cost - Funded by DHHS - Coos County	Program Cost - Funded by DHHS - Grafton County
1. Salary & Wages	$37,684	$56,060
2. Fringe Benefits	$10,175	$15,136
3. Consultants	$0	$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	$0
5.(a) Supplies - Educational	$0	$0
5.(b) Supplies - Lab	$0	$0
5.(c) Supplies - Pharmacy	$0	$0
5.(d) Supplies - Medical	$0	$0
5.(e) Supplies - Office	$499	$320
6. Travel	$0	$0
7. Software	$0	$0
8. (a) Other - Marketing/Communications	$0	$0
8. (b) Other - Education and Training	$0	$0
8. (c) Other - Other (specify below)	$0	$0
Other Utilities	$3,200	$4,000
Other Building and Grounds Maintenance	$1,200	$1,600
Other Shelter Supplies	$1,000	$1,000
Other Food Purchases	$1,600	$1,600
Other Phone and Internet	$3,500	$3,600
Other Other Occupancy	$12,800	$14,400
0	$0	$0
9. Subrecipient Contracts	$0	$0
Total Direct Costs	$71,658	$97,716
Total Indirect Costs	$8,599	$11,726
Subtotals	$80,257	$109,442
	TOTAL	**$189,699**

Contractor Initials: JR (DS)

Date: 3/4/2024

New Hampshire Department of Health and Human Services

Exhibit D

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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Date

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.

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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

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future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

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

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.

13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.

14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.

15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.

16. The Contractor must ensure that all End Users:

    a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.

    b. safeguard this information at all times.

    c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.

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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;

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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

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 b[illegible]t

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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 or other 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 priv[illegible]os

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.

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

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.

VI. 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

a. 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.

b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this BAA, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.

c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination of Agreement for Cause

a. 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

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3/4/2024

Date

herein, shall refer to those laws and regulations as amended from time to time. A reference in the Agreement, as amended to include this Business Associate Agreement, 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) g. and (3) n.l., and the defense and indemnification provisions 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	Tri-County Community Action Program
The State	Name of the Contractor
DocuSigned by: Katja S. Fox ED9D05B04C83442...	DocuSigned by: Jeanne Robillard 4DFF7B1065AD4C3...
Signature of Authorized Representative	Signature of Authorized Representative
Katja S. Fox	Jeanne Robillard
Name of Authorized Representative	Name of Authorized Representative
Director	CEO
Title of Authorized Representative	Title of Authorized Representative
3/4/2024	3/4/2024
Date	Date

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State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP) is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 18, 1965. 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: **63020**

Certificate Number: **0006195524**

IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 4th day of April A.D. 2023.

David M. Scanlan

Secretary of State

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CERTIFICATE OF AUTHORITY

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

1. I am a duly elected board chair of Tri-County Community Action Program, Inc.
(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 27th, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeanne Robillard CEO and or Randall Pilotte CFO (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Tri-County Community Action Program, Inc. 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: 2/21/24

Signature of Elected Officer
Name: Sandy Alonzo
Title: Board Chair

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ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/03/2024

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: Susan Sullivan	
Cross Insurance-Manchester 1100 Elm Street Manchester NH 03101	PHONE (A/C, No, Ext): (603) 669-3218	FAX (A/C, No): (603) 645-4331
	E-MAIL ADDRESS: manch.certs@crossagency.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Philadelphia Indemnity Ins Co	18058
	INSURER B: Granite State Health Care and Human Services Self-	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

INSURED	
Tri-County Community Action Program, Inc 30 Exchange Street Berlin NH 03570	

COVERAGES **CERTIFICATE NUMBER:** 23-24 All 23-24 WC **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 [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			PHPK2571941	07/01/2023	07/01/2024	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 3,000,000
							PRODUCTS - COMP/OP AGG	$ 3,000,000
							Professional Liability	$ 1,000,000
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			PHPK2571943	07/01/2023	07/01/2024	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[ ] UMBRELLA LIAB [X] OCCUR [X] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			PHUB870544	07/01/2023	07/01/2024	EACH OCCURRENCE	$ 2,000,000
							AGGREGATE	$ 2,000,000
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		HCHS20240000575 (3a.) NH	01/01/2024	01/01/2025	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

[Job #: Job Type: Contracts & Procurement]
Refer to policy for exclusionary endorsements and special provisions.

CERTIFICATE HOLDER

DHHS, State of NH Contracts & Procurement
129 Pleasant Street
Concord NH 03301

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

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TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

MISSION **STATEMENT**

Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

VISION **STATEMENT**

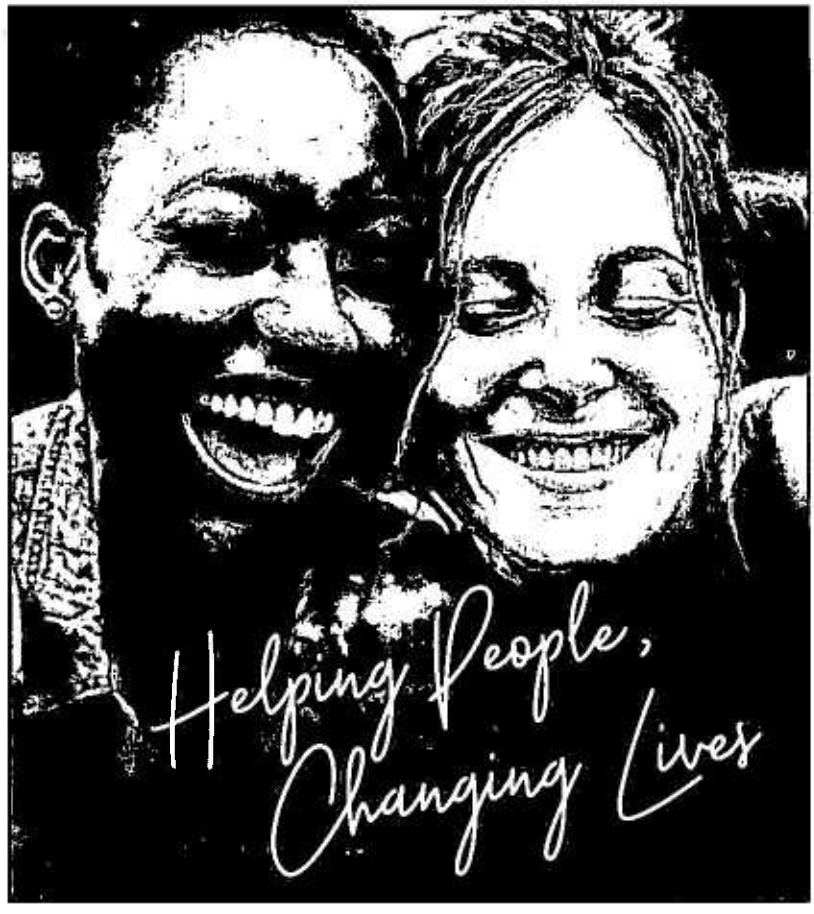
Individuals and families are empowered to create vibrant communities and foster self-sufficiency.

VALUES **STATEMENT**

Tri-County Community Action Program, values a culture of integrity.

This Includes:

1. Transparency in all our interactions and communications, stressing accountability to ourselves as an organization and to those we serve.
2. Connection to community. We value our community partners and work to build strong partnerships that unite us all in the common goal of improving the lives of others.
3. Recognition of our mutual humanity. We treat customers, co-workers and colleagues with compassion, fairness, dignity and respect.
4. We value the empowerment of those who seek our services, believing that empowerment leads to improved self-worth and enables those we serve to fully participate in their communities and share their success with others.



Helping People Changing Lives
community Action
PARTNERSHIP

30 Exchange St., Berlin, NH 03570
Phone: (603) 752-7001
www.tccap.org

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Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021
AND
INDEPENDENT AUDITORS' REPORTS AND
REPORTS ON COMPLIANCE AND
INTERNAL CONTROL

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

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Leone, McDonnell & Roberts
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
DOVER • CONCORD
STRATHAM

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Tri-County Community Action Program, Inc. and Affiliate

Report on Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, the related consolidated statements of functional expenses, and cash flows for the years then ended, the related statement of activities for the year ended June 30, 2022, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Tri-County Community Action Program, Inc. and Affiliate and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tri-County Community Action Program, Inc. and Affiliate's ability to continue as a going concern within one year after the date that the consolidated 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 consolidated 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Report on Summarized Comparative Information

We have previously audited Tri-County Community Action Program, Inc. and Affiliates' 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 19, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government* Auditing Standards, we have also issued our report dated November 15, 2022, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 15, 2022

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

ASSETS

	2022	2021
CURRENT ASSETS		
Cash and cash equivalents	$ 3,827,664	$ 3,237,032
Restricted cash, Guardianship Services Program	977,227	1,317,839
Accounts receivable	1,807,274	1,617,249
Pledges receivable	169,196	216,423
Inventories	59,759	52,985
Prepaid expenses	138,811	53,594
Total current assets	6,979,931	6,495,122
PROPERTY		
Property and equipment	12,794,151	12,917,935
Less accumulated depreciation	(6,088,609)	(5,850,185)
Property, net	6,705,542	7,067,750
OTHER ASSETS		
Restricted cash	410,431	439,822
TOTAL ASSETS	$ 14,095,904	$ 14,002,694

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Current portion of long term debt	$ 134,452	$ 129,155
Accounts payable	262,473	4,303
Accrued compensated absences	228,342	233,907
Accrued salaries	81,707	383,435
Accrued expenses	117,415	266,595
Refundable advances	446,208	324,140
Other liabilities	1,085,406	1,400,645
Total current liabilities	2,356,003	2,742,180
LONG TERM DEBT		
Long term debt, net of current portion	4,442,866	4,577,505
Total liabilities	6,798,869	7,319,685
NET ASSETS		
Without donor restrictions	7,037,337	6,199,624
With donor restrictions	259,698	483,385
Total net assets	7,297,035	6,683,009
TOTAL LIABILITIES AND NET ASSETS	$ 14,095,904	$ 14,002,694

See Notes to Consolidated Financial Statements

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Total
REVENUES AND OTHER SUPPORT				
Grants and contracts	$ 32,657,364	$ 361,664	$ 33,019,028	$ 18,711,410
Program funding	1,178,528	-	1,178,528	1,177,937
Utility programs	1,862,325	-	1,862,325	2,659,293
In-kind contributions	228,341	-	228,341	364,580
Contributions	140,578	-	140,578	462,340
Fundraising	8,616	-	8,616	1,802
Rental income	797,436	-	797,436	684,169
Interest income	484	-	484	888
Gain (loss) on disposal of property	8,874	-	8,874	(27,288)
Other revenue	4,789	-	4,789	13,364
Total revenues and other support	36,887,335	361,664	37,248,999	24,048,495
NET ASSETS RELEASED FROM RESTRICTIONS	585,351	(585,351)	-	-
Total revenues, other support, and net assets released from restrictions	37,472,686	(223,687)	37,248,999	24,048,495
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	1,453,842	-	1,453,842	1,017,860
Head Start	2,792,837	-	2,792,837	2,856,419
Guardianship	658,956	-	658,956	760,053
Transportation	892,112	-	892,112	870,078
Volunteer	62,053	-	62,053	96,817
Workforce Development	-	-	-	40,175
Carroll County Dental	673,708	-	673,708	669,641
Support Center	-	-	-	356,359
Homeless	17,630,850	-	17,630,850	4,760,909
Energy and Community Development	9,978,945	-	9,978,945	8,541,527
Elder	1,095,578	-	1,095,578	1,192,453
Housing Services	248,736	-	248,736	192,010
Total program services	35,487,617	-	35,487,617	21,354,301
Supporting Activities:				
General and administrative	1,146,090	-	1,146,090	1,172,988
Fundraising	1,266	-	1,266	-
Total supporting activities	1,147,356	-	1,147,356	1,172,988
Total functional expenses	36,634,973	-	36,634,973	22,527,289
CHANGE IN NET ASSETS	837,713	(223,687)	614,026	1,521,206
NET ASSETS, BEGINNING OF YEAR	6,199,624	483,385	6,683,009	5,161,803
NET ASSETS, END OF YEAR	$ 7,037,337	$ 259,698	$ 7,297,035	$ 6,683,009

See Notes to Consolidated Financial Statements

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Carroll County Dental	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses														
Payroll	$ 491,447	$ 1,591,962	$ 460,242	$ 447,910	$ 42,414	$ 272,090	$ 693,549	$ 1,412,854	$ 490,039	$ 23,485	$ 5,925,992	$ 581,978	$ -	$ 6,507,970
Payroll taxes and benefits	112,083	425,086	103,479	79,984	8,955	58,357	161,250	352,787	96,642	-	1,398,623	133,158	-	1,531,781
Assistance to clients	-	-	-	89,597	-	-	16,494,024	7,043,336	-	-	23,626,957	-	-	23,626,957
Consumable supplies	8,143	167,505	8,474	7,296	445	57,798	28,753	573,445	308,046	727	1,160,632	20,525	-	1,181,157
Space costs and rentals	4,434	194,445	44,378	16,638	5,481	582	74,769	217,912	56,492	-	615,131	112,318	-	727,449
Depreciation expense	168,801	50,198	500	108,348	-	42,409	15,459	60,397	5,833	67,389	519,334	-	-	519,334
In-kind expended	-	117,498	-	-	-	-	53,684	-	57,159	-	228,341	-	-	228,341
Consultants and contractors	94,310	2,132	5,635	13,178	-	197,993	203	44	17,986	-	331,481	35,842	-	367,323
Utilities	191,020	28,064	21,922	16,187	1,597	13,097	43,598	44,724	28,182	26,303	412,694	4,851	-	417,545
Travel and meetings	9,147	56,464	5,892	27,591	-	4,329	21,471	17,291	11,289	825	154,299	6,024	-	160,323
Other direct program costs	67,883	52,568	(8,580)	3,699	2,598	971	943	25,003	5,765	108,265	257,115	63,834	1,266	322,215
Fiscal and administrative	91	294	8,928	622	75	8,480	6,667	38,011	4,578	2,919	70,665	144,494	-	215,159
Building and grounds maintenance	135,694	64,895	-	2,111	-	1,966	10,103	154	3,817	8,757	227,497	442	-	227,939
Interest expense	94,838	66	1,031	66	-	-	102	386	11	-	96,500	82	-	96,582
Vehicle expense	5,557	-	-	69,672	-	-	-	93,810	-	-	169,039	-	-	169,039
Insurance	48,467	6,338	579	2,627	488	1,341	8,073	6,018	-	3,250	77,181	34,884	-	112,065
Maintenance of equipment and rental	8,601	35,322	6,441	6,456	-	12,700	18,121	87,777	8,332	8,691	192,471	7,383	-	199,854
Fixed fees	13,326	-	35	100	-	1,595	81	4,996	3,407	125	23,665	275	-	23,940
Total Direct Expenses	1,453,842	2,792,837	658,956	892,112	62,053	673,708	17,630,850	9,978,945	1,095,578	248,736	35,487,617	1,146,090	1,266	36,634,973
Indirect Expenses														
Indirect costs	144,922	273,225	70,128	75,578	6,193	68,561	110,702	289,953	106,828	-	1,146,090	(1,146,090)	-	-
Total Direct & Indirect expenses	$ 1,598,764	$ 3,066,062	$ 729,084	$ 967,690	$ 68,246	$ 742,269	$ 17,741,552	$ 10,268,898	$ 1,202,406	$ 248,736	$ 36,633,707	$ -	$ 1,266	$ 36,634,973

See Notes to Consolidated Financial Statements

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Workforce Development	Carroll County Dental	Support Center	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Fundraising	Total
Direct Expenses																
Payroll	$ 420,622	$ 1,590,671	$ 518,354	$ 427,492	$ 53,155	$ 14,240	$ 258,217	$ 111,208	$ 496,439	$ 1,356,876	$ 541,938	$ 34,064	$ 5,823,276	$ 657,959	$ -	$ 6,481,235
Payroll taxes and benefits	114,664	458,854	141,579	86,552	14,246	5,288	57,625	29,302	124,300	368,856	128,187	-	1,549,453	171,815	-	1,721,268
Assistance to clients	31,899	-	-	79,632	-	10,850	-	73,957	3,964,734	5,803,029	982	-	9,964,863	-	-	9,964,863
Consumable supplies	15,085	224,233	9,885	12,788	6,717	53	45,030	3,472	13,399	469,802	298,651	1,275	1,100,370	13,443	-	1,113,813
Space costs and rentals	4,975	195,497	42,625	15,783	4,664	8,708	495	1,249	29,218	140,400	53,262	-	496,876	92,807	-	589,683
Depreciation expense	160,408	55,544	-	69,021	-	-	40,214	11,064	2,439	38,852	3,333	67,389	448,264	1,151	-	449,415
In-kind expended	-	123,709	-	29,663	-	-	-	90,076	48,507	-	72,626	-	364,581	-	-	364,581
Consultants and contractors	-	6,937	1,370	-	-	-	201,033	-	-	44	10,318	-	219,702	19,424	-	239,126
Utilities	135,721	25,781	20,611	14,346	1,535	1,123	12,763	18,170	25,890	43,414	25,548	23,937	349,039	4,036	-	353,075
Travel and meetings	1,369	56,943	2,929	22,740	162	113	1,370	907	17,189	23,188	9,785	-	136,695	2,458	-	139,153
Other direct program costs	(38,110)	37,061	1,610	20,399	2,046	-	1,249	5,472	20,605	56,967	21,932	37,742	166,973	13,077	-	180,050
Fiscal and administrative	1,721	1,005	10,788	882	1,047	-	7,637	1,273	3,166	33,866	4,670	2,389	68,444	134,629	-	203,073
Building and grounds maintenance	107,973	21,907	130	7,907	72	-	4,619	7,441	6,791	68,567	5,596	11,141	242,344	-	-	242,344
Interest expense	96,971	16	449	4	-	-	39,240	10	3	720	3	-	137,416	(104)	-	137,312
Vehicle expense	2,156	-	-	73,585	-	-	-	-	-	84,998	-	-	160,739	-	-	160,739
Insurance	49,960	7,079	508	2,296	-	-	1,334	2,695	3,714	6,491	-	3,251	77,328	31,502	-	108,828
Maintenance of equipment and rental	(56,923)	51,162	9,017	6,988	13,173	-	(3,131)	63	2,559	24,134	12,430	10,822	70,314	20,351	-	90,665
Fixed fees	(30,611)	-	-	-	-	-	1,746	-	1,958	1,393	3,212	-	(22,374)	10,440	-	(11,934)
Total Direct Expenses	1,017,860	2,856,419	760,053	870,078	96,817	40,175	869,641	356,359	4,760,909	8,541,527	1,192,453	192,010	21,354,301	1,172,988	-	22,527,289
Indirect Expenses																
Indirect costs	130,691	292,769	83,180	78,104	9,042	2,961	72,356	21,593	81,587	280,488	120,217	-	1,172,988	(1,172,988)	-	-
Total Direct & Indirect expenses	$ 1,148,551	$ 3,149,188	$ 843,233	$ 948,182	$ 105,859	$ 43,136	$ 741,997	$ 377,952	$ 4,842,496	$ 8,822,015	$ 1,312,670	$ 192,010	$ 22,527,289	$ -	$ -	$ 22,527,289

See Notes to Consolidated Financial Statements

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 614,026	$ 1,521,206
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	520,221	450,040
Loss (gain) on disposal of property	(8,874)	27,288
Decrease (increase) in assets:		
Accounts receivable	(190,025)	(294,397)
Pledges receivable	47,227	90,594
Inventories	(6,774)	49,445
Prepaid expenses	(85,217)	24,288
Increase (decrease) in liabilities:		
Accounts payable	258,170	(176,124)
Accrued compensated absences	(5,565)	(9,872)
Accrued salaries	(301,728)	334,376
Accrued expenses	(149,180)	129,291
Refundable advances	122,068	142,677
Other liabilities	(315,239)	549,663
NET CASH PROVIDED BY OPERATING ACTIVITIES	499,110	2,838,475
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	8,874	25,000
Purchases of property and equipment	(158,013)	(780,217)
NET CASH USED IN INVESTING ACTIVITIES	(149,139)	(755,217)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment on long-term debt	(129,342)	(523,740)
Repayment on capital lease obligations	-	(3,554)
NET CASH USED IN FINANCING ACTIVITIES	(129,342)	(527,294)
NET INCREASE IN CASH AND RESTRICTED CASH	220,629	1,555,964
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	4,994,693	3,438,729
CASH AND RESTRICTED CASH, END OF YEAR	$ 5,215,322	$ 4,994,693
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ 95,593	$ 136,425

See Notes to Consolidated Financial Statements

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NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

The consolidated financial statements include the accounts of Tri-County Community Action Program, Inc. and its affiliate, Cornerstone Housing North, Inc. The two organizations are consolidated because Tri-County Community Action Program, Inc. controls 100% of the voting power of Cornerstone Housing North, Inc. All significant intercompany items and transactions have been eliminated from the basic financial statements. Tri-County Community Action Program, Inc. (the Organization) is a New Hampshire non-profit corporation that operates a wide variety of community service programs which are funded primarily through grants or contracts from various federal, state, and local agencies. Cornerstone Housing North, Inc. (Cornerstone) is a New Hampshire nonprofit corporation that was incorporated under the laws of the State of New Hampshire for the acquisition, construction and operation of community-based housing for the elderly.

Nature of activities

The Organization's programs consist of the following:

Agency

Tri-County CAP Administration provides central program management support and oversight to the Organization's many individual programs. This includes planning and budget development, bookkeeping and accounting, payroll and HR services, legal and audit services, IT support, management support, financial support and central policy development.

Tri-County CAP Administration is the liaison between Tri-County Community Action Program, Inc.'s, Board of Directors and its programs, ensuring that programs comply with agreements made by the Board to funding sources and vendors.

Other responsibilities include the management and allocation of funding received through a Community Services Block Grant, as well as management of the Organization's real estate property.

Head Start

Head Start provides comprehensive services to low-income children and their families. Head Start supports children's growth and development in a positive learning environment through a variety of activities as well as providing services, which include in addition to early learning, health and family well-being. All children receive health and development screenings, nutritious meals, oral health and mental health support. Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial stability.

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Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri-County Community Action Head Start funded enrollment is 217, but over the course of the program year serves approximately 250 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

Guardianship

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity. This program serves over 400 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

Transportation

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 17 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

Volunteer

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 211 volunteers, ages 55 and older, of which 41 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 20,000 hours yearly.

Workforce Development

The Organization is assisting transitional and displaced workers as they prepare for new jobs, and also assisting currently-employed workers to gain the skills required for better jobs.

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The Organization is helping to implement New Hampshire's Unified State Plan for Workforce Development, in line with the federal Workforce Investment Act. Workforce training programs, with training facilities in three towns, provide temporary assistance for needy families (TANF) recipients with 20-30 hours per week of training in the areas of employment skills, computer skills, and business experience, and also place participating TANF recipients in community-based work experience sites.

Carroll County Dental

Tamworth Dental Center (the Center) offers state of the art quality oral healthcare to uninsured families and individuals. The Center offers a full array of services including preventative, restorative, and oral surgery. The Center accepts most dental insurances, state insurances, and offers a sliding fee scale based on income ratio to federal poverty guidelines. The school-based project of the Center has undergone modifications necessary due to the pandemic. 9 outreach schools within the vicinity of the Center will be made. Education, treatments, and referrals will be made available.

Support Center

The Organization's Support Center at Burch House provides direct service and shelter to victims and survivors of domestic and sexual violence and stalking in Northern Grafton County. Support Center services are accessible 24 hours a day, 365 days a year. They include: crisis intervention; supportive counseling; court, hospital and policy advocacy and accompaniment; emergency shelter; support groups; community education and outreach; violence prevention programs for students; information, referrals and assistance accessing other community resources.

Homeless

Homeless services include an outreach intervention and prevention project that strives to prevent individuals and families from becoming homeless, and assists the already homeless in securing safe, affordable housing. The Organization provides temporary shelter space for homeless clients.

The Organization also provides some housing rehabilitation services to help preserve older housing stock.

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Energy Assistance and Outreach

Energy Assistance Services provide fuel and electric assistance through direct pay to vendors or a discount on the client's bill. Community Contact sites allow local participants access to energy assistance programs and other emergency services. The offices provide information to the Organization's clients about other programs offered, as well as other programs available through other organizations in the community.

Low-Income Weatherization

The NH weatherization program helps low-income families, elderly, disabled, small children and individuals lower their home energy costs; increase their health, safety, and comfort; and improve the quality of living while improving housing stock in communities around the state utilizing energy cost saving, health and safety and carbon lowering measures. The NH Weatherization Assistance Program also creates local NH jobs.

Elder

The Organization's elder program provides senior meals in 4 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

Housing Services

Cornerstone Housing North, Inc. (Cornerstone) is subject to a Project Rental Assistance Contract (PRAC) with the United States Department of Housing and Urban Development (HUD), and a significant portion of their rental income is received from HUD.

Cornerstone includes a 12-unit apartment complex in Berlin, New Hampshire for the elderly. This operates under Section 202 of the National Housing Act and is regulated by HUD with respect to the rental charges and operating methods.

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Cornerstone has a Section 202 Capital Advance. Under guidelines established by the U.S. Office of Management and Budget *Uniform Guidance, Title 2 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards,* the Section 202 Capital Advance is considered to be a major program. A separate audit is performed as it relates to Cornerstone's compliance with its major federal program in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the audit requirements of *Title 2 of U.S. Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements of Federal Awards (Uniform Guidance).* An unmodified opinion was issued.

Method of accounting

The consolidated financial statements of Tri-County Community Action Program, Inc. have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this basis, revenue, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

Basis of presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

The Organization has net assets with donor restrictions of $259,698 and $483,385 at June 30, 2022 and 2021, respectively. See **Note 13**.

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Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Support that is restricted is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Most of the receivables are amounts due from federal and state awarding agencies and are based on reimbursement for expenditures made under specific grants or contracts. A portion of the accounts receivable balance represents amounts due from patients at Carroll County Dental program. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United State because the effects of the direct write off method approximate those of the allowance method. Management selects accounts to be written off after analyzing past payment history, the age of the accounts receivable, and collection rates for receivables with similar characteristics, such as length of time outstanding. The Organization does not charge interest on outstanding accounts receivable.

Property and Depreciation

Acquisitions of buildings, equipment, and improvements in excess of $5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets.

Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation.

Depreciation expense related to administrative assets is included in the indirect cost pool and charged to the programs in accordance with the indirect cost plan. Maintenance and repairs that do not materially prolong the useful lives of assets are charged to expense as incurred.

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Estimated useful lives are as follows:

Buildings and improvements	20 to 40 years
Vehicles	5 to 8.5 years
Furniture and equipment	5 to 15 years

Client Rents and HUD Rent Subsidy

Cornerstone Housing North, Inc.'s rents are approved on an annual basis by the Department of Housing and Urban Development. Rental increases are prohibited without such approval. The clients are charged rent equal to 30% of their income less adjustments allowed by the Department of Housing and Urban Development. Rent subsidies are received from the Department of Housing and Urban Development for the difference between the allowed rents and the amounts received from the clients.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated $446,208 and $324,140 as of June 30, 2022 and 2021, respectively.

Nonprofit tax status

The Organization is a not-for-profit, Section 501(c)(3) organization in accordance with the Internal Revenue Code. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for donors. The Organization files information returns in the United States. The Organization's Federal Form 990 (Return of Organization Exempt from Income Tax), is subject to examination by the IRS, generally for three years after it is filed.

The Organization follows FASB ASC 740, *Accounting for Income Taxes,* which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. The Organization does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized.

Cornerstone Housing North, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 509(a).

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Retirement plan

The Organization maintains a tax-sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, employer contribution payments ceased, therefore as of June 30, 2022 and 2021, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

Donated services and goods

Contributions of donated services that create or enhance non-financial assets or that require specialized skills and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

Contributed noncash assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of noncash assets are recorded as net assets without donor restrictions.

Donated property and equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

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Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. There were no unconditional promises to give that are expected to be collected in more than one year at June 30, 2022 and 2021.

As of June 30, 2022 and 2021, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of $169,196 and $216,423, respectively. This amount is included in grants and contracts in the Consolidated Statement of Activities.

Use of estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments

Accounting Standards Codification No. 825 (ASC 825), *Disclosures of Fair Value of Financial Instruments*, requires the Organization to disclose fair values of its financial instruments. The carrying amount of the Organization's financial instruments which consists of cash, accounts receivable, deposits and accounts payable, approximate fair value because of the short-term maturity of those instruments.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

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Program salaries and related expenses are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

Workers Compensation expenses are charged to each program based upon the classification of each employee and allocated to the various program based upon the time employees spend on each function as noted above.

Paid Leave is charged to a leave pool and is allocated to each program as a percentage of total salaries.

Fringe Benefits are charged to a Fringe Benefit Pool. These expenses include employer payroll taxes, pension expenses, health and dental insurance and unemployment compensation. The pool is allocated to each program based upon a percentage of salaries.

Depreciation expense is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the statements of functional expenses.

Other occupancy expenses are applicable to assets which are used by multiple programs. Buildings are primarily charged to the benefiting program based upon an analysis of square footage. Costs related to a building include depreciation, insurance, utilities, building maintenance, etc. These costs are reported as space costs on the statements of functional expenses.

Insurance: automobile insurance is allocated to programs based on vehicle usage; building liability insurance is allocated to programs based on square footage of the buildings; and insurance for furniture and equipment is allocated to programs using the book basis of the insured assets.

The remaining shared expenses are charged to an Indirect Cost Pool and are allocated to each program based upon a percentage of program expenses. The expenses include items such as administrative salaries, general liability insurance, administrative travel, professional fees, and other expenses which cannot be specifically identified and charged to a program.

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The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal, effective for the fiscal year beginning July 1, 2020, received provisional approval and is effective, until amended, at a rate of 12%. The actual rates for the years ended June 30, 2022 and 2021 were approximately 10.95% and 11.37%, respectively, which is allowable because it is less than the provisional rate.

Advertising policy

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the years ended June 30, 2022 and 2021 was $6,696 and $28,130, respectively.

Debt Issuance Costs

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "*Simplifying the Presentation of Debt Issuance Costs.*" The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of $887 has been included with interest expense in the consolidated statements of functional expenses for both 2022 and 2021.

Revenue Recognition Policy

The Organization derives revenue primarily from grants, contracts, and contributions. Grants are recognized as revenue upon receipt. Revenue from contracts is recognized when the service has been performed. Contributions are recognized as revenue when the donor makes a pledge to give that is, in substance, an unconditional promise. Contributions are recorded as with donor restrictions or without donor restrictions.

Other Matters

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread continue to affect the Organization's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial operational results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations that might be imposed in response to the pandemic.

During the years ended June 30, 2022 and 2021, and through the date of this report, the Organization has not experienced a significant decline in revenues, nor a significant change in its operations.

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New Accounting Pronouncement

In September 2020, the FASB issued Accounting Standards Update (ASU) No. 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; materials and supplies, such as food or clothing; intangible assets; and recognized contributed services. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The Organization adopted the new standard effective July 1, 2021.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2022 and 2021:

	2022	2021
Financial assets at year-end:		
Cash and cash equivalents, undesignated	$ 3,827,664	$ 3,237,032
Restricted cash, Guardianship Services Program	977,227	1,317,839
Accounts receivable	1,807,274	1,617,249
Pledges receivable	169,196	216,423
Restricted cash	410,431	439,822
Total financial assets	7,191,792	6,828,365
Less amounts not available to be used within one year:		
Net assets with donor restrictions	259,698	483,385
Restricted cash, Guardianship Services Program	977,227	1,317,839
Restricted cash	410,431	439,822
Less net assets with time restrictions to be met in less than a year	(207,879)	(412,665)
Amounts not available within one year	1,439,477	1,828,381
Financial assets available to meet general expenditures over the next twelve months	$ 5,752,315	$ 4,999,984

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates $5,899,000 and $3,569,000 at June 30, 2022 and 2021, respectively.

NOTE 3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less. At year end and throughout the year, the Organization's cash balances were deposited with multiple financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) for each financial institution up to $250,000. Cash balances may exceed the insured limits at times throughout the year.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position that sum to the total in the statements of cash flows as of June 30:

	2022	2021
Cash, operations	$ 3,827,664	$ 3,237,032
Restricted cash, current	977,227	1,317,839
Restricted cash, long term	410,431	439,822
Total cash and restricted cash	$ 5,215,322	$ 4,994,693

Cash Restrictions

The Organization is required to maintain a deposit account with a bank as part of the loan security agreement disclosed at **Note 7.** It is required to maintain a balance of $19,968 in the account, which is restricted from withdrawal except to make payments of debt service or as approved by the U.S. Department of Agriculture.

Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved. The balance as of June 30, 2022 and 2021 was $20,069 and $20,059, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2022 and 2021. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

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The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 7**). The required balance in the account is $173,817 and is equal to 12 monthly payments. The balance as of June 30, 2022 and 2021 was $174,807 and $174,755, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash in the Consolidated Statements of Financial Position.

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this restriction at June 30, 2022 and 2021 was $977,227 and $1,317,839, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2022 and 2021 was $977,227 and $1,317,839, respectively, and is included in the restricted cash, Guardianship Services Program balance on the Statements of Financial Position.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2022 and 2021 was $215,555 and $245,008, respectively. See **Note 15**.

NOTE 4. INVENTORY

In 2022 and 2021, inventory included weatherization materials which had been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method. Inventory at June 30, 2022 and 2021 consists of weatherization materials, totaling $59,759 and $52,985, respectively.

NOTE 5. PROPERTY

Property consists of the following at June 30, 2022:

	Capitalized Cost	Accumulated Depreciation	Net Book Value
Building	$ 10,039,601	$ 4,426,613	$ 5,612,988
Equipment	2,329,022	1,661,996	667,026
Construction in progress	6,688	-	6,688
Land	418,840	-	418,840
	$12,794,151	$ 6,088,609	$ 6,705,542

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Property consists of the following at June 30, 2021:

	Capitalized Cost	Accumulated Depreciation	Net Book Value
Building	$ 9,931,953	$ 4,233,084	$ 5,698,869
Equipment	2,394,489	1,617,101	777,388
Construction in progress	172,653	-	172,653
Land	418,840	-	418,840
	$12,917,935	$ 5,850,185	$ 7,067,750

The Organization has use of computers and equipment which are the property of state and federal agencies under grant agreements. The equipment, whose book value is immaterial to the financial statements, is not included in the Organization's property and equipment totals.

Depreciation expense for the years ended June 30, 2022 and 2021 totaled $519,334 and $449,415, respectively.

NOTE 6. ACCRUED COMPENSATED ABSENCES

For the years ending June 30, 2022 and 2021, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2022 and 2021, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of $228,342 and $233,907, respectively.

NOTE 7. LONG TERM DEBT

The long term debt of the Organization as of June 30, 2022 and 2021 consisted of the following:

	2022	2021
Note payable with the USDA requiring 360 monthly installments of $1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	$ 80,546	$ 96,062

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Note payable with a bank requiring 120 monthly installments of $2,936, including interest at 4% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2031.	261,160	285,268
Bond payable with a bank requiring monthly installments of $14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,377,169	2,467,774
Cornerstone Housing North, Inc. capital advance due to the U.S. Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years; final payment due in August 2047.	250,000	250,000
Total long term debt before unamortized debt issuance costs	4,586,475	4,716,704
Unamortized debt issuance costs	(9,157)	(10,044)
Total long term debt	4,577,318	4,706,660
Less current portion due within one year	(134,452)	(129,155)
	$ 4,442,866	$ 4,577,505

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The scheduled maturities of long-term debt as of June 30, 2022 were as follows:

Years ending June 30	Amount
2023	$ 134,452
2024	139,961
2025	145,697
2026	151,677
2027	148,112
Thereafter	3,866,576
	$ 4,586,475

As described at **Note 3**, the Organization is required to maintain a reserve account with a bank for the first two notes payable listed above.

NOTE 9. DEMAND NOTE PAYABLE

The Organization has available a $750,000 line of credit with its primary financial institution which is secured by real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest for the years ended June 30, 2022 and 2021 at 5.75% and 4.25% per annum, respectively. There was no balance outstanding at June 30, 2022 and 2021. The line is subject to renewal each January.

NOTE 10. OPERATING LEASES

The Organization has entered into numerous lease commitments for space and office equipment. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month to month basis. For the years ended June 30, 2022 and 2021, the annual rent expense for leased facilities and office equipment totaled $141,820 and $138,598, respectively.

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Future minimum lease payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2022, are as follows:

Years ending June 30	Amount
2023	$ 99,533
2024	43,884
2025	43,884
2026	42,579
2027	3,512
	$ 233,392

NOTE 11. IN-KIND CONTRIBUTIONS

The Organization records the value of in-kind contributions according to the accounting policy described in **Note 1**. The Head Start, Transportation and Elder programs rely heavily on volunteers who donate their services to the Organization. These services are valued based upon the comparative market wage for similar paid positions.

The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	Head Start	Senior Meals	Total
Professional services and services for disabled	$ 2,479	$ -	$ 2,479
Packing, setup, and delivery of congregate and home delivered meals	-	55,360	55,360
Total	$ 2,479	$ 55,360	$ 57,839

The fair value of donated services included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2021 are as follows:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	Head Start	Transit	Total
Professional services and services for disabled	$ 11,274	$ -	$ 11,274
Volunteer driver program	-	29,663	29,663
Total	$ 11,274	$ 29,663	$ 40,937

Numerous volunteers have donated significant amounts of time to the Organization's program services. Although no amounts have been reflected in the consolidated financial statements, management estimates the fair value of those services to be approximately $277,300 and $340,000 for the years ended June 30, 2022 and 2021, respectively.

The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and Elder programs. The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	Head Start	Senior Meals	Total
Difference between rent paid and market rate	$ 58,230	$ 1,800	$ 60,030

The fair value of donated facilities included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2021 are as follows:

	Head Start	Senior Meals	Total
Difference between rent paid and market rate	$ 115,433	$ 1,800	$ 117,233

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The fair value of other gifts in kind included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2022 are as follows:

	Head Start	Housing	Total
Employee use of home	$ 56,788	$ -	$ 56,788
Donated goods	-	1,400	1,400
Hotel rooms for homeless clients	-	52,284	52,284
Total	$ 56,788	$ 53,684	$ 110,472

The fair value of other gifts in kind included as contributions in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2021 are as follows:

	Head Start	Housing	Total
Employee use of home	$ 147,567	$ -	$ 147,567
Donated goods	-	2,385	2,385
Hotel rooms for homeless clients	-	56,458	56,458
Total	$ 147,567	$ 58,843	$ 206,410

NOTE 12. CONCENTRATION OF RISK

Tri-County Community Action Program, Inc. receives a majority of its support from federal and state governments. For the years ended June 30, 2022 and 2021, approximately $32,598,596 (88%) and $18,238,690 (76%), respectively, of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have a significant impact on the Organization's programs and activities.

Cornerstone Housing North, Inc. receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2022 and 2021, approximately 67% and 68%, respectively, of the Organization's total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

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The majority of Cornerstone Housing North, Inc.'s assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, the Organization operates in a regulated environment. The operation of the Organization is subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the administrative burden, to comply with the change.

NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of June 30, 2022 and 2021:

	2022	2021
Temporary Municipal Funding	$ 169,196	$ 216,423
Restricted Buildings	38,084	39,913
Loans – HSGP	24,234	24,403
FAP/EAP	12,079	16,330
RSVP Program Funds	6,255	5,887
CC Coos	6,132	-
Head Start	2,370	-
RSVP – Matter to Balance	500	500
CC Carroll	427	-
CC Grafton	421	-
Head Start	-	5,856
10 Bricks Shelter Funds	-	17
FAP	-	174,056
Total net assets with donor restrictions	$ 259,698	$ 483,385

NOTE 14. COMMITMENTS AND CONTINGENCIES

Grant Compliance

The Organization receives funds under several federal and state grants. Under the terms of the grants the Organization is required to comply with various stipulations including use and time restrictions. If the Organization was found to be noncompliant with the provisions of the grant agreements, the Organization could be liable to the grantor or face discontinuation of funding.

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Environmental Contingencies

On March 30, 2009, the Organization's Board of Directors agreed to secure ownership of a 1.2-acre site located in Berlin, New Hampshire. There are 2 buildings on this site designated as the East Wing and West Wing Buildings which were formerly used as a research and development facility for the Berlin Mills Company.

The exterior soil and interior parts of the East Wing Building contained contaminants which required environmental remediation. In a letter dated May 2, 2012, the State of New Hampshire Department of Environment Services (the Department) noted that the remedial actions for the exterior soils and parts of the East Wing Building had been completed to the Department's satisfaction.

In addition, the Department noted that the contaminants related to the West Wing Building did not pose an exposure hazard to site occupants, area residents, and the environment, provided the West Wing Building is maintained to prevent further structural deterioration. If further deterioration occurs and contaminants are released into the environment, the Organization could be required to take additional action including containment and remediation.

Loss Contingencies

During the year ended June 30, 2018 and subsequently, legal actions were brought against the Organization. The Organization accrued $41,291 as of June 30, 2022 as that is the expected amount that the Organization will be held liable for.

NOTE 15. REPLACEMENT RESERVE AND RESIDUAL RECEIPTS ACCOUNTS

Under Cornerstone Housing North, Inc.'s regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of $208,162 and $181,723 were held in a segregated account at June 30, 2022 and 2021, respectively. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone Housing North, Inc.'s use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of $3,003 and $59,517 were held in a segregated account for the years ended June 30, 2022 and 2021, respectively.

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Under the regulatory agreement, Cornerstone Housing North, Inc.'s is required to set aside amounts for the return of resident paid deposits. At June 30, 2022 and 2021 $4,390 and $3,768, respectively, were held in a segregated account and generally are not available for operating purposes.

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of the Organization's project rental assistance contract. The policies direct that the amounts in excess of certain limits in the residual receipts account be (a) used to offset rent subsidies due from HUD under HAP contracts, or (b) remitted directly to HUD. The policies generally require project owners to limit the monies accumulated in the residual receipts account to $250 per unit.

In accordance with the policy noted above, the Organization was required to remit funds to HUD totaling $71,396 during the year ended June 30, 2022.

NOTE 16. RECLASSIFICATION

Certain amounts and accounts from the prior year's financial statements were reclassified to enhance comparability with the current year's financial statements.

NOTE 17. SUBSEQUENT EVENTS

The Organization has evaluated events through November 15, 2022, which is the date that the financial statements were available to be issued.

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Health and Human Services				
HEAD START CLUSTER				
Head Start	93.600		01CH011936-01-00	$ 1,469,171
Head Start	93.600		01CH011936-02-00	1,175,150
CRSSA-Head Start	93.600		01HE001251-01-01	14,097
ARPA-Head Start	93.600		01HE001251-01-01	102,741
			CLUSTER TOTAL	2,761,159
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-21B1NHLIEA	1,440,623
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	52BGARP22	5,686,465
CV-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	2001NHE5C3	409,927
Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NHLIEA	193,625
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NHLIEA	468,360
			TOTAL	8,199,000
AGING CLUSTER				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	93.044	State of New Hampshire Office of Energy and Planning	18AANHT3SS	6,218
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr. Wheels)	93.044	State of New Hampshire Department of Health and Human Services	512-500352	91,009
			TOTAL	97,227
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services	541-500386	284,480
Special Programs for the Aging - Title III, Part C - HDCS	93.045	State of New Hampshire Department of Health and Human Services		58,750
CV-Special Programs for the Aging-Title III, Part C - Nutrition Services (Congregate & HD Meals)	93.045	State of New Hampshire Department of Health and Human Services		15,612
			TOTAL	358,842
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	NONE	88,214
			CLUSTER TOTAL	544,283
Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	
CV - Community Services Block Grant	93.569	State of New Hampshire Department of Health and Human Services	102-500731	707,458
			TOTAL	707,458
Temporary Assistance for Needy Families (JARC)	93.558	State of New Hampshire Department of Health and Human Services	1802NHTANF	24,800
Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire Department of Health and Human Services	NH75OT000031	21,162
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	545-500387	106,637
Social Services Block Grant (Title XX HD)	93.667	State of New Hampshire Department of Health and Human Services	544-500386	85,043
Social Services Block Grant (Guardianship)	93.667	State of New Hampshire Department of Health and Human Services	102-500731	13,742
			TOTAL	205,422
Provider Relief Fund	93.498			75,211
Projects for Assistance in Transition from Homelessness	93.150	State of New Hampshire Office of Human Services, Bureau of Homeless	05-95-42-423010-7926	52,372
Total U.S. Department of Health and Human Services				$ 12,590,867

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of Energy				
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Service	EE0007935	$ 302,299
Total U.S. Department of Energy				$ 302,299
U.S. Corporation for National and Community Service				
Retired and Senior Volunteer Program	94.002		19SRANH001	$ 67,706
Total U.S. Corporation for National and Community Service				$ 67,706
U.S. Department of Agriculture				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	NONE	$ 135,249
FOOD DISTRIBUTION CLUSTER				
Emergency Food Assistance Program	10.569	BMCAP	CLUSTER TOTAL	17,269
Total U.S. Department of Agriculture				$ 152,518
U.S. Department of Transportation				
Formula Grants for Rural Areas (Section 5311)	20.509	State of New Hampshire Department of Transportation	NH-18-X046	$ 383,553
TRANSIT SERVICES PROGRAMS CLUSTER				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of New Hampshire Department of Transportation	NH-65-X006	145,560
			CLUSTER TOTAL	145,560
Total U.S. Department of Transportation				$ 529,113
U.S. Department of Housing and Urban Development				
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	102-500731	$ 10,543
CV-Emergency Solutions Grant Program	14.231	State of NH Governor's Office for Emergency Relief & Recovery	SS-2021-DEHS-08-EMERG-13	467,492
			TOTAL	478,035
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH0020I1I001811	32,704
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	SS-2019-BHHS-01-Coord-04	130,258
Continuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	NH0120T1G00190	42,722
			TOTAL	205,684
Total U.S Department of Housing and Urban Development				$ 683,719

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL ALN	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. Department of the Treasury				
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Shelter Program		39,936
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Housing Stabilization Fund		252
Coronavirus Relief Fund	21.019	State of NH Governor's Office of Emergency Relief and Recovery Healthcare System Relief		10,000
			TOTAL	50,188
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		16,784,198
Total U.S. Department of the Treasury				$ 16,834,386
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 31,160,608

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C - INDIRECT RATE

Tri-County Community Action Program Inc. has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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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
Tri-County Community Action Program, Inc.

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 Tri-County Community Action Program, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of functional expenses, and cash flows for the years then ended, the related statement of activities for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated November 15, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 15, 2022

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Tri-County Community Action Program, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tri-County Community Action Program, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program, Inc.'s major federal programs for the year ended June 30, 2022. Tri-County Community Action Program, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Tri-County Community Action Program, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Tri-County Community Action Program, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Tri-County Community Action Program, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Tri-County Community Action Program, Inc.'s compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Tri-County Community Action Program, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Tri-County Community Action Program, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Tri-County Community Action Program, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Leone McDonnell & Roberts
Professional Association

North Conway, New Hampshire
November 15, 2022

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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.

2. No significant deficiencies relating to the audit of the financial statements are reported in the *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.*

3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.*

5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.

6. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.

7. The programs tested as major programs included:

   U.S. Department of Health & Human Services, Head Start – ALN 93.600

   U.S. Department of the Treasury, Emergency Rental Assistance Program – ALN 21.023

   U.S. Department of Health & Human Services, Aging Cluster – ALN 93.044, 93.045, 93.053

8. The threshold for distinguishing Type A and B programs was $934,818.

9. Tri-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

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TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2024

Coos County	Carroll County	Grafton County
Board Chair	Charles Monaghan	Linda Massimilla
Sandy Alonzo	Business	Elected Official
Business		
	Melissa Mullen	Ruth Heintz
Brian Hoffman	Business	Business Attorney
Business		
		Jared Sullivan
Brian Bresnahan		Elected Official
Low Income		
		Treasurer
		George Sykes
		Elected Official

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Jeanne L. Robillard

CORE STRENGTHS

Program development, management and administration • Community collaborations
Development of policy, protocol, and service delivery to meet funder standards
Grant writing and management • Budget performance and financial reporting
Innovative solutions & problem solving • Capacity building
Professional presentations • Public speaking
Dedication • Imagination • Determination • Fortitude

PROFESSIONAL EXPERIENCE

Tri-County Community Action Programs, Inc.
Chief Executive Officer
Berlin, NH ***2018 - current FT employment***

Tri-County Community Action Programs, Inc.
Chief Operating Officer
Berlin, NH 2016 - 2018
Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

Tri-County Community Action Programs, Inc.
Division Director: TCCAP Prevention Services
Berlin, NH 2015- 2016
Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

Tri-County Community Action Programs, Inc.
Program/Division Director: Support Center at Burch House
Littleton, New Hampshire 2007- 2015
Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

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Bookkeeper: Women's Rural Entrepreneurial Network (WREN)
Bethlehem, NH current PT employment
Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

Tri-County Community Action Programs, Inc.
Direct Services/Volunteer Coordinator: Support Center at Burch House
Littleton, New Hampshire 1997 to 2007
Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12 ; provide on-call coverage of crisis line

Director: Haverhill Area Juvenile Diversion Program
Woodsville, New Hampshire 1999-2001
Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter
Jefferson, New Hampshire 1996-1999
Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

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Education

BS in Human Services, Springfield College School of Human Services, Boston, MA
Criminal Justice Concentration, *Graduated with 4.0 GPA*

AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)
Southern Connecticut Community College, New Haven, CT

Additional Skills, Professional Leadership and Civic Affiliations

- Chairman, Bethlehem Board of Selectmen, Town of Bethlehem Twice Elected *2006-2010*
- Chairman, Arts Alliance of Northern New Hampshire *2000-2003, Treasurer 1996-1998*
- Chairman, Haverhill Area Family Violence Council , *1998-2003*
- Certified PRIME FOR LIFE Impaired Driver Intervention Program Instructor #NH16199
- Registered Sexual Harassment Prevention Trainer in the State of New Hampshire
- Board Member, Women's Rural Entrepreneurial Network *2014; Individual Member 2008-2017*
- Bethlehem Planning Board *2010 - 2015*
- Bethlehem Conservation Commission *2006 - current*
- Granite United Way, North Country Cabinet Member *2011-2012*
- TCCAP: Commendation- Division Director Award, *2011*
- Bethlehem Citizen's Advisory Committee on Recycling *2007-2010*
- Licensed Foster Parent, State of NH *2000-2006*
- Small Business Owner : Aurora Energies *2015- current*
- Speakeasy Trio Jazz Vocalist/ Sweet Jamm Swing Band Jazz Vocalist *1997- current*
- Member, United States Figure Skating Association/International Skating Institute *current since 1993*

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RANDALL S. PILOTTE

SUMMARY

Accounting professional with over 29 years of experience, of which 21 years were with a single private manufacturer. 16 years of experience managing accounting professionals. Key competencies include:

Financial Statements	Accounts Payables	Inventory	Fixed Assets
Payroll	Bank Reconciliations	Accounts Receivables	Sales/Use Tax
Budgeting	Cash Flow Management	Audits	Forecasting

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH 06/2013-Present

CFO (2017 – Present)
Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of $18M.

- Prepare/provides complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAPs divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division, monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

Fiscal Director/Interim CFO (2016 – 2017)

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)
RANDALL PILOTTE RESUME:

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KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.), Londonderry, NH 03/1989-09/2010

Assistant Controller (2005-2010)

- Ensured an accurate and timely monthly and year end close, consisting of the preparation of a consolidated and individual financial statement in accordance with GAAP for nine manufacturing plants and 11 retail stores with gross revenues in excess of $200M. Additional responsibilities included preparing journal entries, account analysis, inventory review and observation, fixed assets, and depreciation.
- Managed, trained, and supervised a staff accountant responsible for ensuring accurate journal entries, inventory reconciliation, tonnage tax returns, bank reconciliations, and assignment of special projects.
- Oversaw all aspects of proprietary software, multi-state payroll system for 500 employees. Prepared all federal and state payroll tax reports, including quarterly and year-end returns, processing of W2s, and supervision of payroll clerk.
- Interfaced with 18 various banks throughout New England and Mid-Atlantic area used as depositories.
- Prepared multi-state sales/use tax returns and acted as point of contact for audits.
- Pro-actively coached and consulted plant and store management on the annual budget development process.
- Oversaw month-end accruals.
- Assisted and responded to auditors' requests on annual audit.
- Filed annual franchise and abandoned property reports with appropriate states.

Accounting Manager (1999-2005)

Supported the Corporate Controller's initiatives by providing supervision and oversight to the Accounting function. Supervised and trained two accounts payable clerks on Chart of Accounts, Accounts Payable, timely and accurate processing and payment of vendor's invoices, employee travel reimbursements, and standard accounting practices.

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH 05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

EDUCATION

Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH

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Brenda Gagne
Department Head, Economic Supports
Tri County Community Action Program Inc.

Professional Summary:

Successful oversight of the day to day aspects and operations of Tri County CAP's Transit, Guardianship and Energy Assistance Programs.

Experience:

Tri County Community Action Program, Inc.
7/1/2022 – Present
Chief Programs Officer

Tri County Community Action Program, Inc.
6/30/2020 – 6/30/2022

Department Head, Economic Supports

Tri County CAP, Inc.
Tri County Transit
31 Pleasant St.
Berlin NH 03570
5/2017 – 6/30/2020

Director of Transportation

Responsibilities include;
Overseeing the operations and administrative functions of a social service transportation program serving Coos, Northern Grafton and Carroll Counties.

Tri-County CAP, Inc.
Tri County Transit
31 Pleasant St.
Berlin NH 03570
7/2004-5/2017

Operations Manager

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Responsibilities include;
*Running the daily operations of a public transit and para transit service.
*Facility Management.
*Gathering statistics
*Quarterly reporting to NHDOT and BEAS.
*Preparing quarterly invoices to BEAS and NHDOT
*Weekly employee scheduling, staff management.
*Creating procedure manuals
*Grant writing
*Budget preparation
*Writing Warrant Articles
*Drug & Alcohol Testing
*Emergency Preparedness

Mountain Village Construction
P.O. Box 96
Milan, N.H. 03588
5/1995 - 1/2004

Accounts Manager/Office Manager

Responsibilities included;
*Customer service.
*Accounting using Quick Books Pro.
*Preparing payroll and Tax Payments.
*Preparing Customer Statements and Invoices.
*Accounts Receivable and Accounts Payable.
*Creating and running Profit and Loss Reports.
*Data Entry.
*Phone communications and general secretarial duties.

Milan Parks and Recreation Dept.
P.O. Box 300
Milan, N.H. 03588
6/1997 - 3/2002

Parks and Recreation Director

Responsibilities included;

*Directed and implemented sports and recreational programs for youth and adults for the Towns of Milan, West Milan, and Dummer.
*Development of new programs and year round activities.

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*Producing yearly budgets.
*Equipment and materials purchasing.
*Organizing and supervising a large Volunteer staff.
*Working with the public to create new programs.
*Coordinating with the Milan Village School on athletic and after school programs.
*Applying for Federal and State Grants.

Education:

Graduate Gorham High School
Gorham NH

Granite State College
Emergency Management

Southern New Hampshire University
Bachelor of Business Administration

NHDOT Courses
Fundamentals of Successful Project Management, MTAP/RTAP Financial Management Course
Basics of Facilities Management Seminar (Facility Maintenance Plan), Transit Security Workshop
FTA Drug & Alcohol Workshop, Emergency Planning and Disaster Management, NH Conference on Statewide Emergency Preparedness, Procurement for Small and Medium Transit Systems.

Certified Training and Safety Reviewer
Community Transportation Association of America
June 2009

Certified Safety and Security Officer
Community Transportation Association of America
10/2010

Tri State Transit Conference
9/2007, 10/2008, 10/2010, 9/2011, 9/2013, 9/2014, 9/2016, 9/2017

Grant Writing Workshop
New Hampshire Community Technical College
Berlin NH 10/2005

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SARAH WIGHT

[redacted]

EXPERIENCE

April 2021 – Present
Department Head Housing Stability, TRI-COUNTY COMMUNITY ACTION

2019 – April 2021
PROGRAM DIRECTOR (DIVISION DIRECTOR) ENERGY ASSISTANCE SERVICES, TRI-COUNTY COMMUNITY ACTION

- Ensure the Energy Assistance Program's contracts and Federal guidelines are followed by all employee's within the program
- Create and Track Budgets for the program, staying within the programs contracted amount
- Attend monthly/quarterly meetings with the Office of Strategic Initiatives and Neighbor Helping Neighbor
- Update Department Head of any changes or issues that arise

FEBRUARY 2014 – 2019
ENERGY ASSISTANCE PROGRAM MANAGER, TRI-COUNTY COMMUNITY ACTION

- Supervise the processing of the Fuel and Electric Applications
- Oversee staff members of the Energy Assistance Services Program
- Interview and hire staff.
- Work with Office Coordinators with disciplinary actions and/or plans
- Have a professional relationship with outside agencies, town offices and state programs
- Submit weekly and monthly reimbursement request

AUGUST 2010 – FEBRUARY 2019
CERTIFIER, TRI-COUNTY COMMUNITY ACTION

- Verify that submitted Fuel and Electric Applications are processed correctly and all required information is included
- Ensure the State Manual is known and followed when processing applications
- Have a professional relationship with vendors and landlords with mutual clients
- Make referrals to other programs or agencies that can assist clients further

AUGUST 2009 – August 2010
FRONT DESK/DATA ENTRY, ANDROSCOGGIN VALLEY HOSPITAL

- Answer telephone and in person questions
- Enter daily charges and payments
- Update spreadsheets with Medicare and Medicaid payments
- Process refunds

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Erik Becker

[redacted]

Education:

Springfield College, Springfield, MA

Bachelor of Science in Human Services — August 2021

Groveton High School, Groveton NH

Diploma — June 2008

Work Experience:

Tri-County Community Action Program, Lancaster NH

Housing Stability Director — July 2023 - Present

- Oversight of Housing Stability Programs
- Oversight of 2 Emergency Homeless Shelters
- Oversight of 211 Regional Access Point
- Seeking and maintaining funding streams
- Community and Stakeholder engagement
- Maintaining positive funder relationships
- Oversight of the USDA Emergency Food Program (TEFAP)

Tri-County Community Action Program, Lancaster NH

Shelter Services Program Director — June 2022 – July 2023

- Oversight of 2 Emergency Homeless Shelters
- Oversight of the USDA Emergency Food Program (TEFAP)
- Oversight of Coordinated Entry and Youth Grants
- Seeking and maintaining funding for Shelter Services
- Community and stakeholder engagement
- Maintaining positive relationships with funders

Tri-County Community Action Program, Lancaster NH

Program Manager — March 2021 – June 2022

- Maintaining shelter records
- Coordinating Client Entry and Exit
- Facilitating Client Case Management
- Directing Shelter Operations
- Driving Community Collaboration
- Supervising Coordinated Entry Staff

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Tri-County Community Action Program- Coos County NH
Homeless Intervention and Prevention Specialist July 2020 to February 2021

- Performing Homeless street outreach
- Facilitating Action Planning and Goal Setting
- Identifying and working through/around client barriers
- Assisting clients in accessing shelter and resources

TRI-County Community Action Program: Lancaster NH

Direct Client Service Coordinator February 2019- July 2020.

- Supporting Shelter guests in accessing resources and services
- Coordinating on-site shelter client case management
- Identifying and working through/around client barriers

Groveton High School, Groveton, NH

Student Assistance Program Coordinator August 2016-July 2020

- Supporting/ Engaging Students
- Implementing intervention and prevention strategies
- Coordinating with the public health network and school administration.
- Teaching Prevention Ed. Curriculum

North Country Health Consortium, Littleton, NH

Program Coordinator July 2017- July 2018

Developed and implemented a program targeted to the young adult 18-25 population: specifically, the workforce via employers.

Awards:

Congressional Record

- Awarded in the United States Senate on September 1st, 2019 for work with vulnerable New Hampshire Populations including youth and homeless.

Community Involvement:

Leading Community Discussions on Substance Use Disorders and Recovery 2015-Present

Board Chair: North Country Serenity Center: Peer Recovery Support Center 2020-2021

Youth Leadership through Adventure Advisor 2017-2020

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KEY PERSONNEL

List those primarily responsible for meeting the terms and conditions of the agreement.
(Job descriptions not required for vacant positions.)

NH Department of Health and Human Services

Contractor Name: **Tri-County Community Action Program, Inc. (Tri-County CAP)**

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Jeanne Robillard	Chief Executive Officer	0.00%	$0.00
Randall Pilotte	Chief Financial Officer	0.00%	$0.00
Brenda Gagne	Chief Programs Officer	0.00%	$0.00
Sarah Wight	Department Head	10.00%	$6,000.00
Erik Becker	Program Director	12.00%	$5,760.00
		0.00%	$0.00