



ARC
6

STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

February 21, 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 of Long Term Supports and Services, to enter into amendments to existing contracts with the Contractors listed below for transportation services to support older adults and individuals with disabilities statewide, by exercising a contract renewal option by **increasing the total price limitation by \$2,772,088.20 from \$2,283,283.50 to \$5,055,371.70** and by extending the completion dates from June 30, 2024 to June 30, 2026, effective July 1, 2024, upon Governor and Council approval. 51% Federal Funds. 49% General Funds.

The original Agreements for all Contractors, with the exception of North Conway Community Center, were approved by Governor and Council on January 18, 2023 (Item #13). The original contract for North Conway Community Center was approved by Governor and Council on February 8, 2023 (Item #19).

Vendor Name	Vendor Code	Area Served	Current Price Limitation	Increase (Decrease) Amount	Revised Price Limitation
Community Action Partnership of Strafford County – Dover, NH	177200	Strafford County	\$34,812.90	\$82,062.00	\$116,874.90
Community Action Program Belknap and Merrimack Counties, Inc. – Concord, NH	177203	Belknap and Merrimack Counties	\$386,495.10	\$528,468.00	\$914,963.10
Easter Seals New Hampshire, Inc. – Manchester, NH	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70	\$181,861.80	\$355,531.50
Gibson Center for Senior Services, Inc – North Conway, NH	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40	\$69,936.00	\$97,769.40

Grafton County Senior Citizens Council, Inc. – Lebanon, NH	177675	Grafton County	\$482,713.50	\$435,408.00	\$918,121.50
Home Healthcare, Hospice and Community Services, Inc. - Keene, NH	177274	Keene	\$196,074.60	\$261,414.00	\$457,488.60
Newport Senior Center, Inc. – Newport, NH	177250	Newport	\$51,732.90	\$93,342.00	\$145,074.90
North Conway Community Center – North Conway, NH	154150	Carroll County	\$6,880.80	\$16,920.00	\$23,800.80
Rockingham Nutrition & Meals on Wheels Program, Inc. – Brentwood, NH	155197	Rockingham County	\$379,713.00	\$296,015.40	\$675,728.40
Southwestern Community Services, Inc. – Keene, NH	177511	Sullivan County	\$71,219.10	\$269,028.00	\$340,247.10
St. Joseph Community Services, Inc. – Merrimack, NH	155093	Manchester	\$53,551.80	\$87,420.00	\$140,971.80
Tri-County Community Action Program, Inc. – Berlin, NH	177195	Carroll County, Coos County and Grafton County	\$418,586.70	\$450,213.00	\$868,799.70
		TOTAL	\$ 2,283,283.50	\$2,772,088.20	\$5,055,371.70

Funds are available in the following accounts for State Fiscal Year 2025, and are anticipated to be available in State Fiscal Year 2026, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

The purpose of this request is for the Contractors to continue providing on-demand, tailored transportation options to older adults and individuals with disabilities statewide who require transportation to and from their homes to medical appointments, and other transportation necessary to maintain their health and independence in the community. The Contractors provide transportation services as directed by the Department, in accordance with Older Americans Act Services: Title IIIB-Supportive Services.

Approximately 3,558 individuals will be served during State Fiscal Years 2025 and 2026.

The Contractors will continue to provide transportation services for eligible individuals ages 60 and older, and adults with disabilities. Services are funded through Title III of the Older

The Department will continue to monitor contracted services through quarterly Program Service Reports, which include but are not limited to:

- Number of individuals served by town and in the aggregate.
- Number of unduplicated individuals served.
- Any unmet need or waiting list including the length of time each individual has been on the waiting list.

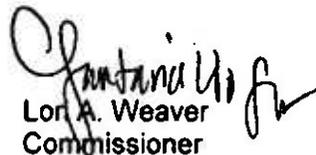
As referenced in Exhibit A, Revisions to Standard Agreement Provisions, of the original agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and Governor and Council approval. The Department is exercising its option to renew services for two (2) of the four (4) years available.

Should the Governor and Council not authorize this request, older adults and individuals with disabilities may not have access to transportation to medical and other appointments or trips necessary to maintain their independence in the community.

Source of Federal Funds: Assistance Listing Number 93.044, FAIN 2301NH0ASS.

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

Respectfully submitted,


Lori A. Weaver
Commissioner

**05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY
-ADULT SERVICES, GRANTS FOR SOCIAL SVCS PROG, ADMIN ON AGING SVCS GRANTS (51% Fed 49% Gen)**

Community Action Program Belknap-Merrimack Counties, Inc						
Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
2023	512-500352	Transportation of Clients	48130315	\$ 128,169.00		\$ 128,169.00
2024	512-500352	Transportation of Clients	48130315	\$ 258,326.10		\$ 258,326.10
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 264,234.00	\$ 264,234.00
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 264,234.00	\$ 264,234.00
		Subtotal		\$ 386,495.10	\$ 528,468.00	\$ 914,963.10

Community Action Partnership of Strafford County						
Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
2023	512-500352	Transportation of	48130315	\$ 6,697.50	\$ -	\$ 6,697.50
2024	512-500352	Transportation of	48130315	\$ 28,115.40	\$ -	\$ 28,115.40
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 41,031.00	\$ 41,031.00
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 41,031.00	\$ 41,031.00
				\$ 34,812.90	\$ 82,062.00	\$ 116,874.90

Easter Seals						
Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amt
2023	512-500352	Transportation of	48130315	\$ 82,738.80		\$ 82,738.80

2024	512-500352	Transportation of	48130315	\$ 90,930.90		\$ 90,930.90
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 90,930.90	\$ 90,930.90
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 90,930.90	\$ 90,930.90
		Subtotal		\$ 173,669.70	\$ 181,861.80	\$ 355,531.50

Gibson Center for Seniors						
Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
2023	512-500352	Transportation of	48130315	\$ 8,544.60		\$ 8,544.60
2024	512-500352	Transportation of	48130315	\$ 19,288.80		\$ 19,288.80
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 34,968.00	\$ 34,968.00
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 34,968.00	\$ 34,968.00
		Subtotal		\$ 27,833.40	\$ 69,936.00	\$ 97,769.40

Grafton County Senior Citizens Council, Inc						
Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
2023	512-500352	Transportation of	48130315	\$ 164,349.60	\$ -	\$ 164,349.60
2024	512-500352	Transportation of	48130315	\$ 318,363.90	\$ -	\$ 318,363.90
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 217,704.00	\$ 217,704.00
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 217,704.00	\$ 217,704.00
				\$ 482,713.50	\$ 435,408.00	\$ 918,121.50

Newport Senior Center						
Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
2023	512-500352	Transportation of	48130315	\$ 19,020.90		\$ 19,020.90

2024	512-500352	Transportation of	48130315	\$ 32,712.00		\$ 32,712.00
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 46,671.00	\$ 46,671.00
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 46,671.00	\$ 46,671.00
		Subtotal		\$ 51,732.90	\$ 93,342.00	\$ 145,074.90

Rockingham Nutrition/Meals on Wheels

Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
2023	512-500352	Transportation of	48130315	\$ 126,124.50	\$ -	\$ 126,124.50
2024	512-500352	Transportation of	48130315	\$ 253,588.50	\$ -	\$ 253,588.50
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 148,007.70	\$ 148,007.70
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 148,007.70	\$ 148,007.70
				\$ 379,713.00	\$ 296,015.40	\$ 675,728.40

North Conway Community Center

Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
2023	512-500352	Transportation of	48130315	\$ 3,440.40		\$ 3,440.40
2024	512-500352	Transportation of	48130315	\$ 3,440.40		\$ 3,440.40
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 8,460.00	\$ 8,460.00
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 8,460.00	\$ 8,460.00
		Subtotal		\$ 6,880.80	\$ 16,920.00	\$ 23,800.80

Southwestern Community Services

Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount

2023	512-500352	Transportation of	48130315	\$ 21,967.80	\$ -	\$ 21,967.80
2024	512-500352	Transportation of	48130315	\$ 49,251.30	\$ -	\$ 49,251.30
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 134,514.00	\$ 134,514.00
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 134,514.00	\$ 134,514.00
				\$ 71,219.10	\$ 269,028.00	\$ 340,247.10

St. Joseph Community Services

Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
2023	512-500352	Transportation of	48130315	\$ 17,850.60	\$ -	\$ 17,850.60
2024	512-500352	Transportation of	48130315	\$ 35,701.20	\$ -	\$ 35,701.20
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 43,710.00	\$ 43,710.00
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 43,710.00	\$ 43,710.00
				\$ 53,551.80	\$ 87,420.00	\$ 140,971.80

Tri-County Community Action Program

Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
2023	512-500352	Transportation of	48130315	\$ 125,236.20		\$ 125,236.20
2024	512-500352	Transportation of	48130315	\$ 293,350.50		\$ 293,350.50
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 225,106.50	\$ 225,106.50
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 225,106.50	\$ 225,106.50
		Su		\$ 418,586.70	\$ 450,213.00	\$ 868,799.70

Home Healthcare, Hospice (HHHCS)					
----------------------------------	--	--	--	--	--

Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Increased (Decreased) Amount
2023	512-500352	Transportation of	48130315	\$ 65,367.60		\$ 65,367.60
2024	512-500352	Transportation of	48130315	\$ 130,707.00		\$ 130,707.00
2025	512-500352	Transportation of Clients	48130315	\$ -	\$ 130,707.00	\$ 130,707.00
2026	512-500352	Transportation of Clients	48130315	\$ -	\$ 130,707.00	\$ 130,707.00
		Subtotal		\$ 196,074.60	\$ 261,414.00	\$ 457,488.60
		Total 7872		\$ 2,283,283.50	\$ 2,772,088.20	\$ 5,055,371.70

Funding by Provider							
Grand Total by Vendor			SFY23	SFY24	SFY25	SFY26	
PO #	Vendor Name	Vendor Code	Budget Amount	Budget Amount	Budget Amount	Budget Amount	Total Price Limitation
	Community Action Program Strafford	177203	\$128,169.00	\$258,326.10	\$264,234.00	\$264,234.00	\$914,963.10
	Community Action Belknap and Merrimack	177200	\$6,697.50	\$28,115.40	\$41,031.00	\$41,031.00	\$116,874.90
	Easter Seals	177204	\$82,738.80	\$90,930.90	\$90,930.90	\$90,930.90	\$355,531.50
	Gibson Center for Seniors	155344	\$8,544.60	\$19,288.80	\$34,968.00	\$34,968.00	\$97,769.40
	Grafton County Senior Citizens Council, Inc	177675	\$164,349.60	\$318,363.90	\$217,704.00	\$217,704.00	\$918,121.50
	Newport Senior Center	177250	\$19,020.90	\$32,712.00	\$46,671.00	\$46,671.00	\$145,074.90

	Rockingham Nutrition/Meals on Wheels	155197	\$126,124.50	\$253,588.50	\$148,007.70	\$148,007.70	\$675,728.40
	RSVP	TBD	\$3,440.40	\$3,440.40	\$8,460.00	\$8,460.00	\$23,800.80
	Southwestern Community Services	177511	\$21,967.80	\$49,251.30	\$134,514.00	\$134,514.00	\$340,247.10
	St. Joseph Community Services	155093	\$17,850.60	\$35,701.20	\$43,710.00	\$43,710.00	\$140,971.80
	Tri-County Community Action Program	177195	\$125,236.20	\$293,350.50	\$225,106.50	\$225,106.50	\$868,799.70
	HHCS	177274	\$65,367.60	\$130,707.00	\$130,707.00	\$130,707.00	\$457,488.60
			\$769,507.50	\$1,513,776.00	\$1,386,044.10	\$1,386,044.10	\$5,055,371.70

\$2,283,283.50
\$5,055,371.70

\$2,772,088.20 \$5,055,371.70

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Community Action Partnership of Strafford County ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on January 18, 2023 (Item #13), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2026
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$116,874.90
3. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023, Assistance Listing Number (ALN) 93.044, FAINs 2201NHOASS and 2301NHOASS.
 - 1.2. 49% General funds.
4. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	475	\$14.10 per one way trip	\$6,697.50

3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	1,994	\$14.10 per one way trip	\$28,115.40

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	2910	\$14.10 per one way trip	\$41,031.00

DS
BAP

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	2910	\$14.10 per one way trip	\$41,031.00

5. Modify Exhibit C, Payment Terms, Section 4, to read:

4. Reserved

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

3/4/2024
Date

DocuSigned by:
Melissa Hardy
1323A24040DF495
Name: Melissa Hardy
Title: Director, DLTSS

Community Action Partnership of Strafford County

3/1/2024
Date

DocuSigned by:
Betsy Andrews Parker
85195A8CC8D0485
Name: Betsy Andrews Parker
Title: CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

3/4/2024
Date

DocuSigned by:
Robin Guarnino
748734844941480...
Name: Robin Guarnino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

State of New Hampshire

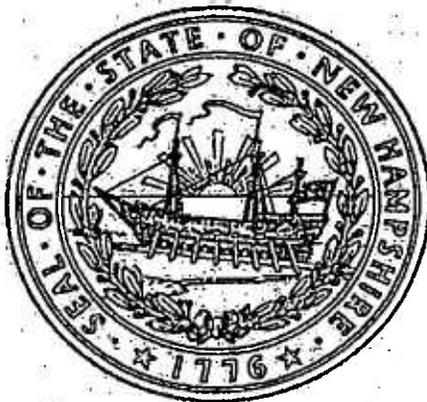
Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 25, 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: 65583

Certificate Number: 0006195759



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.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Alan Brown, 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 Community Action Partnership of Strafford County,
(Corporation/LLC Name)

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on October 19, 2022, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Betsey Andrews Parker, CEO _____ (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Community Action Partnership of Strafford County 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: February 21, 2024



Signature of Elected Officer
Name: Alan Brown
Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/08/2023

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 CGI Insurance, Inc. 6 Dartmouth Drive Auburn NH 03032	CONTACT NAME: Teri Davis PHONE (A/C, No, Ext): (877) 562-8954 FAX (A/C, No): (888) 674-2443 E-MAIL ADDRESS: TDavis@CGIBusinessInsurance.com												
INSURER(S) AFFORDING COVERAGE													
INSURED Community Action Partnership of Strafford County DBA: Strafford CAP 577 Central St, Ste 10 Dover NH 03820	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">INSURER A: Hanover Insurance Company</td> <td style="width: 20%;">NAIC # 22292</td> </tr> <tr> <td>INSURER B: Eastern Alliance</td> <td>10724</td> </tr> <tr> <td>INSURER C: Philadelphia Indemnity</td> <td>23850</td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER A: Hanover Insurance Company	NAIC # 22292	INSURER B: Eastern Alliance	10724	INSURER C: Philadelphia Indemnity	23850	INSURER D:		INSURER E:		INSURER F:	
INSURER A: Hanover Insurance Company	NAIC # 22292												
INSURER B: Eastern Alliance	10724												
INSURER C: Philadelphia Indemnity	23850												
INSURER D:													
INSURER E:													
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.

INER LTR	TYPE OF INSURANCE	ADDL SUBR BNSD / WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Abuse/Molestation Liab \$1M GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		ZHVA192135	07/01/2023	07/01/2024	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 \$ Included Professional Liability \$ 1,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS, NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY		AWVA156930	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) \$ Medical Payments \$ 5,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OED <input checked="" type="checkbox"/> RETENTION \$ NIL		UHVA192138	07/01/2023	07/01/2024	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below.	Y/N N N/A	01-0000113794-06	07/01/2023	07/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Directors & Officers EPLI & Crime Included		PHSD1807749	07/01/2023	07/01/2024	Per Occurrence \$3,000,000 Aggregate Limit \$6,000,000 Employee Dishonesty \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES: (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Workers Comp 3A State: NH

CERTIFICATE HOLDER State of NH, Dept of Health and Human Services 129 Pleasant St Concord NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--

MISSION

To reduce barriers to help clients improve their economic stability and well-being through education, advocacy, and partnerships.



VISION

To eliminate poverty.

Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF
STRAFFORD COUNTY AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2021 AND 2020
AND
INDEPENDENT AUDITORS' REPORTS**

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Activities	5 - 6
Consolidated Statements of Functional Expenses	7 - 8
Consolidated Statements of Cash Flows	9
Consolidated Notes to Financial Statements	10 - 21
Supplementary Information:	
Consolidating Statement of Financial Position	23
Consolidating Statement of Activities	24
Schedule of Expenditures of Federal Awards and Non-Federal Awards	25 - 26
Notes to Schedule of Expenditures of Federal Awards	27
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	28 - 29
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	30 - 32
Schedule of Findings and Questioned Costs	33



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Action Partnership of Strafford County and Affiliate

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of December 31, 2021 and 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the years 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 Community Action Partnership of Strafford County and Affiliate as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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 Community Action Partnership of Strafford County 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 financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Partnership of Strafford County 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.

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 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 Community Action Partnership of Strafford County 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 Community Action Partnership of Strafford County 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.

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 January 20, 2023, on our consideration of Community Action Partnership of Strafford County and Affiliate'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 Community Action Partnership of Strafford County and Affiliate'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 Community Action Partnership of Strafford County and Affiliate's internal control over financial reporting and compliance.

Leon McDannell Roberts
Professional Association

Dover, New Hampshire
January 20, 2023

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2021 AND 2020**

	<u>ASSETS</u>	
	<u>2021</u>	<u>2020</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,550,537	\$ 1,316,311
Accounts receivable	2,130,211	2,268,903
Contributions receivable	12,600	38,400
Inventory	511,532	226,233
Prepaid expenses	36,666	36,318
Other current assets	1,334	-
Total current assets	<u>4,242,880</u>	<u>3,886,165</u>
NONCURRENT ASSETS		
Restricted cash	18,991	-
Security deposits	8,469	5,326
Property, net of accumulated depreciation	6,110,022	5,273,321
Other noncurrent assets	25,503	27,500
Total noncurrent assets	<u>6,162,985</u>	<u>5,306,147</u>
TOTAL ASSETS	<u>\$ 10,405,865</u>	<u>\$ 9,192,312</u>
	<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES		
Demand note payable	\$ -	\$ 105,377
Current portion of long term debt	134,868	18,343
Accounts payable	921,039	1,497,685
Accrued payroll and related taxes	136,247	88,682
Accrued compensated absences	145,234	131,108
Deferred revenue	-	107,606
Refundable advances	950,865	473,291
Paycheck Protection Program	-	97,500
Other current liabilities	-	1,318
Total current liabilities	<u>2,288,253</u>	<u>2,520,910</u>
NONCURRENT LIABILITIES		
Long term debt, less current portion shown above	3,221,845	2,775,919
Security deposits	3,201	-
Total noncurrent liabilities	<u>3,225,046</u>	<u>2,775,919</u>
Total liabilities	<u>5,513,299</u>	<u>5,296,829</u>
NET ASSETS		
Without donor restrictions	4,533,937	3,593,917
With donor restrictions	358,629	301,566
Total net assets	<u>4,892,566</u>	<u>3,895,483</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 10,405,865</u>	<u>\$ 9,192,312</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 19,989,740	\$ -	\$ 19,989,740
Fees for service	2,576,520	-	2,576,520
Rent revenue	51,351	-	51,351
Public support	352,142	358,629	710,771
In-kind donations	898,056	-	898,056
Interest	635	-	635
Fundraising	20,050	-	20,050
Other revenue	725,966	-	725,966
Loss on disposal of equipment	(51,681)	-	(51,681)
	<u>24,562,779</u>	<u>358,629</u>	<u>24,921,408</u>
NET ASSETS RELEASED FROM RESTRICTIONS	<u>301,566</u>	<u>(301,566)</u>	
Total revenues, support, and net assets released from restrictions	<u>24,864,345</u>	<u>57,063</u>	<u>24,921,408</u>
EXPENSES			
Program services			
Child services	5,251,539	-	5,251,539
Community services	2,036,906	-	2,036,906
Energy assistance	2,459,441	-	2,459,441
Housing	10,714,923	-	10,714,923
Weatherization	2,483,701	-	2,483,701
Workforce development	3,793	-	3,793
	<u>22,950,303</u>	<u>-</u>	<u>22,950,303</u>
Supporting activities			
Management and general	905,781	-	905,781
Fundraising	68,241	-	68,241
	<u>23,924,325</u>	<u>-</u>	<u>23,924,325</u>
CHANGE IN NET ASSETS	940,020	57,063	997,083
NET ASSETS, BEGINNING OF YEAR	<u>3,593,917</u>	<u>301,566</u>	<u>3,895,483</u>
NET ASSETS, END OF YEAR	<u>\$ 4,533,937</u>	<u>\$ 358,629</u>	<u>\$ 4,892,566</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN UNRESTRICTED NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 11,412,231	\$ -	\$ 11,412,231
Fees for service	1,544,770	-	1,544,770
Rent revenue	15,255	-	15,255
Public support	451,985	255,657	707,642
In-kind donations	630,948	-	630,948
Interest	103	-	103
Fundraising	64,423	-	64,423
Gain on disposal of equipment	2,000	-	2,000
	<hr/>	<hr/>	<hr/>
Total revenues and support	14,121,715	255,657	14,377,372
NET ASSETS RELEASED FROM RESTRICTIONS			
	<hr/>	<hr/>	<hr/>
	265,181	(265,181)	-
Total revenues, support, and net assets released from restrictions	<hr/>	<hr/>	<hr/>
	14,386,896	(9,524)	14,377,372
EXPENSES			
Program services			
Child services	4,470,403	-	4,470,403
Community services	2,258,463	-	2,258,463
Energy assistance	2,063,659	-	2,063,659
Housing	2,920,930	-	2,920,930
Weatherization	1,347,740	-	1,347,740
Workforce development	92,113	-	92,113
	<hr/>	<hr/>	<hr/>
Total program services	13,153,308	-	13,153,308
Supporting activities			
Management and general	894,695	-	894,695
Fundraising	75,349	-	75,349
	<hr/>	<hr/>	<hr/>
Total expenses	14,123,352	-	14,123,352
CHANGE IN NET ASSETS	263,544	(9,524)	254,020
NET ASSETS, BEGINNING OF YEAR	<hr/>	<hr/>	<hr/>
	3,330,373	311,090	3,641,463
NET ASSETS, END OF YEAR	<hr/>	<hr/>	<hr/>
	\$ 3,593,917	\$ 301,566	\$ 3,895,483

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>Weatherization</u>	<u>Workforce Development</u>	<u>Total Program Services</u>	<u>Intermediate (Allocation) Pools</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll	\$ 2,611,252	\$ 768,110	\$ 282,483	\$ 463,574	\$ 123,279	\$ 2,317	\$ 4,251,015	\$ 89,319	\$ 577,712	\$ 14,794	\$ 4,932,840
Payroll taxes	230,588	66,376	24,924	40,252	8,988	228	371,356	7,893	48,473	1,406	427,128
Fringe benefits	190,915	38,183	17,619	31,419	15,094	269	293,499	3,398	55,482	1,224	353,603
Weatherization material, fuel and client assistance	63,377	140,408	2,052,544	9,909,048	2,218,930	-	14,384,307	-	-	-	14,384,307
In-kind expenses	573,046	324,950	-	60	-	-	898,058	-	-	-	898,058
Consultants and contract labor	239,299	52,738	4,627	19,672	880	79	317,275	16,516	164,175	15,574	513,540
Consumable supplies	213,448	229,104	430	7,742	23,112	-	473,838	23,939	9,941	922	508,638
Rent	612,028	175,280	31,758	87,818	17,134	884	924,902	(450,603)	42,136	1,729	518,164
Repairs and maintenance	48,939	4,881	12,782	48,073	945	-	115,620	296,872	12,260	2,476	427,228
Insurance	83,971	9,598	1,312	24,905	6,157	4	125,947	12,208	43,416	107	181,678
Meetings, events and training	80,601	9,164	394	762	10,774	-	101,695	1,404	13,052	20,573	136,724
Depreciation	79,670	18,502	391	23,390	4,328	-	126,281	-	70,500	-	196,781
Travel	19,408	1,677	-	889	1,689	-	23,783	(5,501)	587	30	18,879
Copying and postage	3,380	265	7,202	403	254	-	11,504	1,275	4,813	4,638	22,230
Retirement	13,216	3,001	1,223	3,377	332	12	21,161	274	(3,843)	104	17,896
Equipment and computer	27,793	95,608	7,677	39,490	46,908	-	217,476	4,223	(82,384)	550	139,885
Interest expense	76,249	8,070	13,621	8,314	4,917	-	111,171	6,377	18,489	899	136,936
Other program support	38,823	50,206	454	5,635	-	-	95,118	(7,594)	19,273	3,215	110,012
Indirect costs	45,536	40,785	-	-	-	-	86,321	-	(86,321)	-	-
Total expenses	\$ 5,251,539	\$ 2,038,906	\$ 2,459,441	\$ 10,714,923	\$ 2,483,701	\$ 3,793	\$ 22,950,303	\$ -	\$ 905,781	\$ 68,241	\$ 23,924,325

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Child Services</u>	<u>Community Services</u>	<u>Energy Assistance</u>	<u>Housing</u>	<u>Weatherization</u>	<u>Workforce Development</u>	<u>Total Program Services</u>	<u>Intermediate (Allocation) Pools</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Payroll	\$ 2,297,109	\$ 540,856	\$ 227,785	\$ 229,407	\$ 120,813	\$ 47,695	\$ 3,463,665	\$ 102,841	\$ 561,412	\$ 28,548	\$ 4,156,466
Payroll taxes	184,239	44,388	17,229	18,357	8,211	3,599	276,023	7,997	26,065	2,153	312,238
Fringe benefits	226,396	14,882	32,476	11,346	15,430	6,999	307,529	5,789	25,605	1,890	340,813
Weatherization material, fuel and client assistance	41,758	84,176	1,651,570	2,502,856	1,143,419	4,266	5,428,045	-	-	-	5,428,045
In-kind expenses	200,585	430,363	-	-	-	-	630,948	-	-	-	630,948
Consultants and contract labor	252,203	119,717	10,453	32,780	4,516	515	420,184	22,527	82,335	4,410	529,456
Consumable supplies	226,999	745,567	1,208	2,043	6,439	89	982,345	192,667	23,971	3,551	1,202,534
Rent	485,693	85,822	58,320	31,382	8,404	20,860	670,481	(526,032)	30,688	2,394	177,531
Repairs and maintenance	72,495	47,814	13,378	11,090	6,409	752	151,938	214,923	10,523	8,880	388,264
Utilities	120,444	12,453	12,220	23,703	2,569	3,250	174,839	(24,910)	21,270	760	171,759
Insurance	78,188	6,499	1,234	28,753	3,677	854	119,205	13,988	7,688	158	141,039
Meetings, events and training	60,027	21,508	204	180	8,638	-	90,557	215	7,122	1,276	99,170
Depreciation	74,321	26,863	391	4,621	4,328	2,320	112,844	-	69,956	-	182,800
Travel	35,896	6,534	202	477	3,722	500	47,331	(18,292)	1,145	158	30,342
Copying and postage	31,050	592	6,612	262	260	217	38,993	-	4,334	5,201	48,528
Retirement	11,943	3,321	1,015	1,271	314	177	18,041	257	4,764	113	23,175
Equipment and computer	10,001	41,181	11,161	20,307	1,664	20	84,334	2,350	2,276	70	89,030
Interest expense	79,974	5,128	17,816	2,005	8,849	-	113,772	2,168	15,343	1,056	132,339
Other program support	1,082	20,799	385	90	78	-	22,434	3,512	198	14,731	40,875
Total expenses	\$ 4,470,403	\$ 2,258,463	\$ 2,063,659	\$ 2,920,930	\$ 1,347,740	\$ 92,113	\$ 13,153,308	\$ -	\$ 894,695	\$ 75,349	\$ 14,123,352

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 997,083	\$ 254,020
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Contribution of building improvements	(170,288)	-
Depreciation	196,781	182,800
Gain (loss) on disposal of equipment	51,681	(2,000)
Forgiveness of debt - Paycheck Protection Program	(97,500)	-
(Increase) decrease in assets:		
Accounts receivable	138,692	(743,128)
Contributions receivable	25,800	29,700
Inventory	(285,299)	(206,723)
Prepaid expenses	(348)	(23,748)
Other current assets	(1,334)	-
Security deposits	(3,143)	24
Other noncurrent assets	1,997	-
Increase (decrease) in liabilities:		
Accounts payable	(576,646)	1,042,409
Accrued payroll and related taxes	47,565	(104,748)
Accrued compensated absences	14,126	46,836
Deferred revenue	(107,606)	107,606
Refundable advances	477,574	(17,734)
Other current liabilities	(1,318)	(3,637)
Security deposits	3,201	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>711,018</u>	<u>561,677</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(323,975)	(640,971)
Proceeds on sale of equipment	-	2,000
Acquisition of property from Dover Daycare Learning Center	(590,900)	-
NET CASH USED IN INVESTING ACTIVITIES	<u>(914,875)</u>	<u>(638,971)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowings of long-term debt	326,463	485,181
Payments made on long-term debt	(48,188)	(257,765)
Net repayments on demand note payable	(105,377)	(55)
Assumption of debt of Dover Daycare Learning Center	284,176	-
Proceeds from Paycheck Protection Program	-	97,500
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>457,074</u>	<u>324,861</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	253,217	247,567
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,316,311</u>	<u>1,068,744</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,569,528</u>	<u>\$ 1,316,311</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid during the year for interest	<u>\$ 133,966</u>	<u>\$ 130,185</u>

See Notes to Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization and Principles of Consolidation

Community Action Partnership of Strafford County (the Agency) is a 501(c)(3) private New Hampshire non-profit organization established under the provisions of the Equal Opportunity Act of 1964. Without services provided by the Agency, many local residents would be without a means to provide for their basic needs, including food, education, child care, utilities assistance, transportation, housing, emergency shelter and access to other services. The mission of the Agency is to educate, advocate and assist people in Strafford County to help meet their basic needs and promote self-sufficiency. The vision of the Agency is to eliminate poverty in Strafford County through compassion, education, self-sufficiency, transparency, accountability, team work, client focus and professionalism.

Academy Street Family Housing, LLC (Academy Street) is a limited liability company which is consolidated because the Agency controls 100% of the voting power of Academy Street. Academy Street leases property from the Agency under a lease agreement for an annual rent amount of \$1. The lease commenced on April 21, 2020 and expires April 2045. Unless either party serves the other with a 180 day written notice prior to the expiration of the initial term, at the end of the initial term, the lease shall be automatically extended for an additional 25 year term. All significant intercompany items and transactions have been eliminated from the basic financial statements.

In addition to the Agency's administrative office located in Dover, the Agency maintains its outreach capacity by operating program offices in Farmington, Milton, Rochester, Dover and Somersworth. The Agency is funded by Federal, state, county and local funds, as well as United Way grants, public utilities, foundation and charitable grant funds, fees for service, private business donations, and donations from individuals. The Agency is governed by a tripartite board of directors made up of elected officials, community leaders from for-profit and non-profit organizations and residents who are low income. The board is responsible for assuring that the Agency continues to assess and respond to the causes and conditions of poverty in its community, achieve anticipated family and community outcomes, and remain administratively and fiscally sound. The Agency administers a wide range of coordinated programs to more than 15,000 people annually, and the programs are designed to have a measurable impact on poverty and health status among the most vulnerable residents: those under the age of 6, the elderly and those living in poverty. This coordinated approach is accomplished by providing a broad array of services that are locally defined, planned and managed with community agencies.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

Basis of Accounting

The consolidated financial statements have been prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) of the United States.

Financial Statement Presentation

The consolidated financial statements have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Agency 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 Agency. These net assets may be used at the discretion of the Agency's management and 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 Agency 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.

At December 31, 2021 and 2020, the Agency had net assets without donor and with donor restrictions.

Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are performed or expenditures are incurred.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

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 temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Agency reports the support as unrestricted.

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC No. 958 were not met.

Fair Value of Financial Instruments

Unless otherwise indicated, fair values of all reported assets and liabilities that are financial instruments approximate the carrying values of such amounts.

Inventory

Inventory materials are fixtures for installation and recorded at cost or contributed value, using the first-in, first-out method.

Property and Depreciation

Property and equipment, which have a cost greater than \$5,000, are capitalized at cost or, if donated, at the approximate fair value at the date of donation. Specific grants and awards may have a threshold lower than this amount and that program will abide by those guidelines. Assets are depreciated over their estimated useful lives using the straight-line method as follows:

Buildings and improvements	15 - 40 years
Furniture, equipment and machinery	3 - 10 years
Vehicles	5 - 7 years

Depreciation expense aggregated \$174,278 and \$182,800 for the years ended December 31, 2021 and 2020, respectively.

Accrued Earned Time

The Agency has accrued a liability of \$145,234 and \$131,108 at December 31, 2021 and 2020, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

Income Taxes

The Agency is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Agency to be other than a private foundation. The Agency is also exempt from the New Hampshire Business Enterprise Tax.

Accounting Standard Codification No. 740, "Accounting for Income Taxes", establishes the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Agency's tax position taken on its information returns for the previous three tax years and has concluded that no additional provision for income taxes is necessary in the Agency's financial statements.

Cash and Cash Equivalents

The Agency considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents.

Revenue Recognition Policy

The Agency derives revenue from grants, fees for services, donations, public support and fundraising. Revenues are recognized when control of these services are transferred to customers, in an amount that reflects the consideration the Agency expects to be entitled to in exchange for those services. Cost incurred to obtain a contract will be expensed as incurred when the amortization period is less than a year. Academy Street derives revenue 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. Control of the leased units is transferred to the lessee in an exchange for the leased units. The cost incurred to obtain a lease will be expensed as incurred.

Use of 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.

Advertising Expenses

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2021 and 2020 amounted to \$32,082 and \$27,725, respectively.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

Debt Issuance Costs

As required under FASB Accounting Standards Update No. 2015-03, amortization expense for the years ended December 31, 2021 and 2020 amounted to \$2,156 and has been included with interest expense in the consolidated statement of activities for each year. The unamortized deferred financing costs have been included as a reduction of the long term debt (see **Note 9**).

In-kind Donations

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$185,979 and \$179,636 for the years ended December 31, 2021 and 2020, respectively.

The Agency also receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$113,778 and \$17,812 for the years ended December 31, 2021 and 2020, respectively.

The Agency also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$594,404 and \$3,895, respectively, for the year ended December 31, 2021. For the year ended December 31, 2020, the estimated fair value of these food commodities and goods was determined to be \$415,835 and \$17,665, respectively.

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:

<u>Expense</u>	<u>Method of allocation</u>
Salaries and benefits	Time and effort
Occupancy	Square footage/revenues
Depreciation	Square footage
All other expenses	Approved indirect rate

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 2. PROPERTY

As of December 31, 2021 and 2020, property consisted of the following:

	<u>2021</u>	<u>2020</u>
Land, buildings and improvements	\$ 6,324,193	\$ 5,499,660
Furniture, equipment and machinery	340,883	646,283
Vehicles	<u>350,136</u>	<u>350,136</u>
Total	7,015,212	6,496,079
Less accumulated depreciation	<u>905,190</u>	<u>1,222,758</u>
Net property	<u>\$ 6,110,022</u>	<u>\$ 5,273,321</u>

NOTE 3. RESTRICTED CASH BALANCES

Certain cash accounts have been established and are being funded in accordance with a regulatory agreement entered into between Academy Street and New Hampshire Housing as discussed below. All reserves are required to be held in qualified New Hampshire financial institutions that are insured by the FDIC.

Operating Reserve

Under the regulatory agreement, Academy Street is required to establish an operating reserve. The operating reserve was established and funded during the year ended December 31, 2021.

Replacement Reserve

Under the regulatory agreement, Academy Street is required to set aside amounts for the replacement of property and other expenditures approved by New Hampshire Housing. Additionally, Academy Street is required to make monthly payments to the reserve. The reserve was properly funded during 2021.

Insurance and Real Estate Tax Escrows

Academy Street is required to establish a reserve to fund tax and insurance payments in the project. Amounts are to be deposited on a monthly basis to accrue a sufficient balance to pay future tax and insurance bills of the project. As of December 31, 2021, the balance in the reserves for tax and insurance escrows was properly funded.

Residual Receipts Reserve

The regulatory agreement with New Hampshire Housing requires Academy Street to establish and maintain a residual receipts reserve to be funded with excess deposits after all other project accounts have been fully funded. As of December 31, 2021 and 2020, Academy Street had not established this reserve account.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 4. LIQUIDITY AND AVAILABILITY

The following represents the Agency's financial assets as of December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,550,537	\$ 1,316,311
Accounts receivable	2,130,211	2,268,903
Contributions receivable	12,600	38,400
Restricted cash	<u>18,991</u>	<u>-</u>
Total financial assets	3,712,339	3,623,614
Less amounts not available to be used within one year:		
Restricted cash	18,991	
Board designated funds	<u>307,315</u>	<u>307,315</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3,386,033</u>	<u>\$ 3,316,299</u>

The Agency's goal is generally to maintain financial assets to meet 30 days of operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

NOTE 5. 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 December 31, 2021 and 2020. The Agency has no policy for charging interest on overdue accounts.

NOTE 6. CONTRIBUTIONS RECEIVABLE

Contributions receivable represent promises to give, which have been made by donors but have not yet been received by the Agency. The Agency considers contributions receivable to be fully collectible; accordingly, no allowance for contributions receivable has been recorded.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

Total unconditional promises to give were as follows at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Within one year	\$ 8,500	\$ 34,307
In two to five years	<u>4,100</u>	<u>4,093</u>
	<u>\$ 12,600</u>	<u>\$ 38,400</u>

NOTE 7. PLEGDED ASSETS

As described in Note 8, all assets of the Agency are pledged as collateral under the Agency's demand note payable agreement. As described in Note 9, the building of the Agency is pledged as collateral under the Agency's mortgage note payable agreement.

NOTE 8. DEMAND NOTE PAYABLE

The Agency has available a revolving line of credit with a bank in the amount of \$250,000. The note is payable upon demand. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 4.25% at December 31, 2021 and 2020. The note is collateralized by all the assets of the Agency.

NOTE 9. LONG TERM DEBT

The long term debt at December 31, 2021 and 2020 consisted of the following:

	<u>2021</u>	<u>2020</u>
4.90% mortgage payable to Kennebunk Savings Bank with interest only payments for 36 months followed by principal and interest payments for 264 months for the first ten years. In 2028 principal and interest payments will adjust to 1.50% above the highest five-year Federal Home Loan Bank of Boston interest rate. The mortgage note payable is secured by real estate.	\$ 1,909,874	\$ 1,929,978
5.00% notes payable to the New Hampshire Community Loan Fund with monthly principal and interest payments of \$4,762, maturing August 2024 through October 2043. The notes are secured by real estate.	668,143	427,975

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
5.75% note payable to First Seacoast Bank with monthly principal and interest payments of \$493, maturing October 2023. The note is secured by real estate.	31,261	
Non-interest bearing note payable to New Hampshire Housing deferred until April 21, 2060 or until the project is sold, refinanced or surplus cash is available. The note is secured by real estate.	785,889	485,181
Non-interest bearing note payable to New Hampshire Housing deferred until July 1, 2051 or until the project is sold, refinanced or surplus cash is available. The note is secured by real estate.	<u>25,755</u>	<u> </u>
Total long term debt before current portion of long term debt and unamortized debt issuance costs	3,420,922	2,843,134
Current portion of long term debt	(134,868)	(18,343)
Unamortized debt issuance costs	<u>(64,209)</u>	<u>(48,872)</u>
Total long term debt	<u>\$ 3,221,845</u>	<u>\$ 2,775,919</u>

The schedule of maturities of long term debt at December 31, 2021 is as follows:

<u>Year Ended December 31</u>	<u>Amount</u>
2022	\$ 134,868
2023	93,508
2024	322,041
2025	96,072
2026	100,909
Thereafter	<u>2,673,524</u>
Total	<u>\$ 3,420,922</u>

Subsequent to year end, the mortgage payable listed above was refinanced. The interest rate will be fixed at 4.25% for ten years and will adjust on April 26, 2032, and on that date every year thereafter to 1.50% above the highest U.S. Prime Rate as published in the Wall Street Journal on the applicable change date, with a floor rate of 4%.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 10. NET ASSETS

At December 31, 2021 and 2020, net assets with donor restrictions consisted of the following:

	<u>2021</u>	<u>2020</u>
Summer meals	\$ -	\$ 44,438
Building campaign	59,447	44,712
Whole family	67,355	25,846
COVID related	124,546	111,100
Homeless outreach	8,317	5,091
Fuel assistance	80,164	55,902
Weatherization	<u>18,800</u>	<u>14,477</u>
Total	<u>\$ 358,629</u>	<u>\$ 301,566</u>

At December 31, 2021 and 2020, net assets without donor restrictions consisted of the following:

	<u>2021</u>	<u>2020</u>
Undesignated	\$ 4,098,101	\$ 3,286,602
Board designated	<u>307,315</u>	<u>307,315</u>
Total net assets without donor restrictions	<u>\$ 4,405,416</u>	<u>\$ 3,593,917</u>

NOTE 11. LEASE COMMITMENTS

Facilities occupied by the Agency for its community service programs are rented under the terms of various leases. For the years ended December 31, 2021 and 2020, the annual lease/rent expense for the leased facilities was \$250,736 and \$143,308, respectively. Certain equipment is leased by the Agency under the terms of various leases.

The approximate future minimum lease payments on the above leases are as follows:

<u>Year Ended December 31</u>	<u>Amount</u>
2022	\$ 35,526
2023	1
2024	1
2025	1
2026	1
Thereafter	<u>9</u>
Total	<u>\$ 35,539</u>

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 12. RETIREMENT PLAN

The Agency maintains a 403(b) Plan and Trust (the Plan) covering substantially all employees. Employee contributions to the Plan are made at predetermined rates elected by employees. Additionally, the Agency provides a matching contribution equal to 25% of the employee's contribution up to 5% of the employee's compensation. Effective April 1, 2016, the Agency instituted an auto enrollment feature mandating a minimum 1% employee contribution; however, employees reserve the right to decline the auto enrollment. Employer matching contributions for the years ended December 31, 2021 and 2020 totaled \$17,702 and \$23,170, respectively.

NOTE 13. CONCENTRATION OF RISK

The Agency receives a majority of its support from federal and state governments. For the years ended December 31, 2021 and 2020, approximately 91% and 90%, respectively, of the Agency'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 effect on the Agency's programs and activities.

NOTE 14. CONCENTRATION OF CREDIT RISK

The Agency maintains its cash balances at several financial institutions in New Hampshire. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Agency maintains an agreement with its primary financial institution to collateralize the balances in excess of \$250,000.

NOTE 15. CONTINGENCIES

The Agency receives grant funding from various sources. Under the terms of these agreements, the Agency is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Agency 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 as of December 31, 2021 and 2020.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 16. RENTAL INCOME RECEIVABLE

During the year ended December 31, 2021, Academy Street entered into four separate rental agreements for use of their four apartments. The rental agreements expired during April 2022. Monthly payments for the agreements ranged from \$1,168 to \$1,394 and were due the first day of each month.

The approximate future rental payments owed on the above leases are as follows:

<u>Year Ended December 31</u>	<u>Amount</u>
2022	\$ <u>21,400</u>
Total	\$ <u>21,400</u>

NOTE 17. PAYCHECK PROTECTION PROGRAM

During the year ended December 31, 2020, the Agency received funds under the Payroll Protection Program (PPP). The PPP was established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES ACT). The PPP provided loans for 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 after twenty-four weeks as long as the borrower used the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintained its payroll levels. The amount of the loan forgiveness may be reduced if the borrower terminates employees or reduces salaries during the twenty-four-week period. During the year ended December 31, 2021, the Agency applied for and received full forgiveness and therefore, recognized \$97,500 as grant revenue in the accompanying consolidated statement of activities for the year ended December 31, 2021.

NOTE 18. OTHER MATTERS

The impact of the novel coronavirus (COVID-19) and measures to prevent its spread are affecting the Agency's business. The significance of the impact of these disruptions, including the extent of their adverse impact on the Agency'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 December 31, 2021 and 2020, and through the date of this report, the Agency has not experienced a significant decline in revenues, nor a significant change in its operations.

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
AND AFFILIATE**

**CONSOLIDATED NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

NOTE 19. ACQUISITION OF DOVER DAYCARE LEARNING CENTER

During the year ended December 31, 2021, the Agency acquired all of the assets and liabilities of Dover Daycare Learning Center (the Center). Total assets and liabilities acquired were approximately \$591,000 and \$284,000, respectively. The Agency received \$391,856 in revenue as a result of the acquisition, which is included in other revenue in the accompanying consolidated statement of activities for the year ended December 31, 2021. The Agency has been running the operations of the Center since the acquisition.

NOTE 20. BUILDING IMPROVEMENT CONTRIBUTION

During the year ended December 31, 2021, Academy Street received a contribution in the form of building improvements to the property from a weatherization program managed by the Agency. The improvements totaled \$170,288 and are recorded as property and other revenue in the December 31, 2021 financial statements.

NOTE 21. RECLASSIFICATIONS

Certain reclassifications have been made to the prior year's financial statements, which was taken from the December 31, 2020 financial statements, to conform to the current year presentation.

NOTE 22. 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 January 20, 2023, the date the consolidated financial statements were available for issuance.

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE**CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2021**

	<u>CAPSC</u>	<u>Academy Street Family Housing, LLC</u>	<u>Total</u>	<u>Consolidating Adjustments</u>	<u>Consolidated</u>
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 1,509,331	41,206	\$ 1,550,537	\$ -	\$ 1,550,537
Accounts receivable	2,128,481	1,730	2,130,211	-	2,130,211
Contributions receivable	12,600	-	12,600	-	12,600
Inventory	511,532	-	511,532	-	511,532
Prepaid expenses	36,666	-	36,666	-	36,666
Other current assets	1,334	-	1,334	-	1,334
Total current assets	4,199,944	42,936	4,242,880	-	4,242,880
NONCURRENT ASSETS					
Restricted cash	-	18,991	18,991	-	18,991
Security deposits	5,268	3,201	8,469	-	8,469
Property, net of accumulated depreciation	5,204,277	905,745	6,110,022	-	6,110,022
Other noncurrent assets	25,503	-	25,503	-	25,503
Total noncurrent assets	5,235,048	927,937	6,162,985	-	6,162,985
TOTAL ASSETS	\$ 9,434,992	\$ 970,873	\$ 10,405,865	\$ -	\$ 10,405,865
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Current portion of long term debt	\$ 120,282	\$ 14,586	\$ 134,868	\$ -	\$ 134,868
Accounts payable	921,039	-	921,039	-	921,039
Accrued payroll and related taxes	136,247	-	136,247	-	136,247
Accrued compensated absences	145,234	-	145,234	-	145,234
Refundable advances	950,865	-	950,865	-	950,865
Total current liabilities	2,273,667	14,586	2,288,253	-	2,288,253
NONCURRENT LIABILITIES					
Long term debt, less current portion shown above	2,442,280	779,565	3,221,845	-	3,221,845
Security deposits	-	3,201	3,201	-	3,201
Total noncurrent liabilities	2,442,280	782,766	3,225,046	-	3,225,046
Total liabilities	4,715,947	797,352	5,513,299	-	5,513,299
NET ASSETS					
Without donor restrictions	4,360,416	173,521	4,533,937	-	4,533,937
With donor restrictions	358,629	-	358,629	-	358,629
Total net assets	4,719,045	173,521	4,892,566	-	4,892,566
TOTAL LIABILITIES AND NET ASSETS	\$ 9,434,992	\$ 970,873	\$ 10,405,865	\$ -	\$ 10,405,865

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY AND AFFILIATE**CONSOLIDATING STATEMENT OF ACTIVITIES**
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>CAPSC</u>	<u>Academy Street Family Housing, LLC</u>	<u>Consolidated</u>
CHANGE IN NET ASSETS			
REVENUES AND OTHER SUPPORT			
Grant revenue	\$ 19,989,740	\$ -	\$ 19,989,740
Fees for service	2,576,520	-	2,576,520
Rent revenue	9,118	42,233	51,351
Public support	710,771	-	710,771
In-kind donations	898,056	-	898,056
Interest	609	26	635
Fundraising	20,050	-	20,050
Other revenue	550,978	174,988	725,966
Loss on disposal of equipment	(51,681)	-	(51,681)
	<u>24,704,161</u>	<u>217,247</u>	<u>24,921,408</u>
Total revenues and support			
EXPENSES			
Program services			
Child services	5,251,539	-	5,251,539
Community services	2,036,906	-	2,036,906
Energy assistance	2,459,441	-	2,459,441
Housing	10,680,968	33,955	10,714,923
Weatherization	2,483,701	-	2,483,701
Workforce development	3,793	-	3,793
	<u>22,916,348</u>	<u>33,955</u>	<u>22,950,303</u>
Total program services			
Supporting activities			
Management and general	899,138	6,643	905,781
Fundraising	68,241	-	68,241
	<u>23,883,727</u>	<u>40,598</u>	<u>23,924,325</u>
Total expenses			
CHANGE IN NET ASSETS	820,434	176,649	997,083
NET ASSETS, BEGINNING OF YEAR	<u>3,898,611</u>	<u>(3,128)</u>	<u>3,895,483</u>
NET ASSETS, END OF YEAR	<u>\$ 4,719,045</u>	<u>\$ 173,521</u>	<u>\$ 4,892,566</u>

See Notes to Financial Statements

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Agriculture</u>				
Child and Adult Care Food Program	10.558	State of New Hampshire Department of Education	4300-ZZZ	\$ 78,320
Child Nutrition Cluster				
Summer Food Service Program for Children	10.559	State of New Hampshire Department of Education	4300-ZZZ	\$ 281,458
National School Lunch Program	10.555	State of New Hampshire Department of Education	At-Risk After School Care Centers	<u>21,153</u> 302,611
Food Distribution Cluster				
Emergency Food Assistance Program (Food Commodities)	10.589	Bethlap-Merrimack Community Action Partnership	None	<u>594,404</u>
Total U.S. Department of Agriculture				<u>\$ 973,335</u>
<u>U.S. Department of Housing and Urban Development</u>				
Supportive Housing for the Elderly	14.157	Dover Housing Authority	Dover Housing Authority	\$ 30,454
Community Development Block Grants / Entitlement Grants	14.228	Strafford County, NH CDFA	20-409-CDPS-CV	214,109
CDBG Entitlement Grants Cluster				
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	City of Dover	41,587
Community Development Block Grants / Entitlement Grants	14.218	City of Rochester, New Hampshire	City of Rochester	<u>9,870</u> 51,257
Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-85-42-423010-7927-102-500731	81,334
CV-Emergency Solutions Grant Program	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927	<u>129,581</u> 204,915
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services		78,879
Continuum of Care	14.267	State of New Hampshire Department of Health and Human Services		<u>38,342</u> 117,221
Supportive Housing Program	14.235	State of New Hampshire Department of Health and Human Services	010-092-7178-102-0415	43,737
Total U.S. Department of Housing and Urban Development				<u>\$ 881,693</u>
<u>U.S. Department of Labor</u>				
WIOA Cluster				
WIOA Adult Program	17.258	Southern New Hampshire Services, Inc.	2016-0003	\$ 3,258
WIOA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Services, Inc.	2016-0003	<u>80</u>
Total U.S. Department of Labor/WIOA Cluster				<u>\$ 3,338</u>
<u>U.S. Department of Energy</u>				
Weatherization Assistance for Low-Income Persons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	01-02-02-024010-7708-074-500587	\$ 181,472
Total U.S. Department of Energy				<u>\$ 181,472</u>
<u>U.S. Department of the Treasury</u>				
Coronavirus Relief Fund	21.019	Governor's Office of Emergency Relief & Recovery	Housing Stabilization Fund	\$ 20,076
Emergency Rental Assistance Program	21.023	Governor's Office of Emergency Relief & Recovery		<u>9,937,489</u>
Total U.S. Department of the Treasury				<u>\$ 9,957,565</u>

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
U.S. Department of Health & Human Services				
Maternal, Infant, Early Childhood Homevisiting Program	93.870	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	09-95-90-902010-5896	290,167
Promoting Safe and Stable Families	93.556	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29730000-102-500734-42107306	36,842
Temporary Assistance for Needy Families	93.558	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-045-450010-61460000-502-500891-42106803	64,988
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	2,292,407
Low-Income Home Energy Assistance	93.568	State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587	230,110
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	010-045-7148-093-0415	438,097
CV-Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	G-19B1NHCOOR	309,294
Head Start Cluster				
Head Start	93.600	Direct Funding	01CH01149601 & 802, 01HP00025002	3,296,126
CV-Head Start	93.600	Direct Funding	01CH01149601C3, 01HE00051901C8	189,912
Maternal and Child Health Services Block Grant to States	93.994	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-090-51900000-102-500731-80004009	9,826
Stephanie Tubbs Jones Child Welfare Program	93.645	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29680000-102-500734-42106802	1,458
Social Services Block Grant	93.657	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29660000-102-500734-42106803	138,194
Total U.S. Department of Health & Human Services				\$ 7,296,421
TOTAL				\$ 19,953,802
NON-FEDERAL				
Home Energy Assistance Program		Public Utilities Company		\$ 1,707,441
Electrical Assistance Program		Public Utilities Company		\$ 183,160

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Partnership of Strafford County under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Partnership of Strafford County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

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

Community Action Partnership of Strafford County 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

Community Action Partnership of Strafford County had no subrecipients for the year ended December 31, 2021.



COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

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
Community Action Partnership of Strafford County
Dover, 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 Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows, and the related notes to the financial statements, and have issued our report thereon dated January 20, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Strafford County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

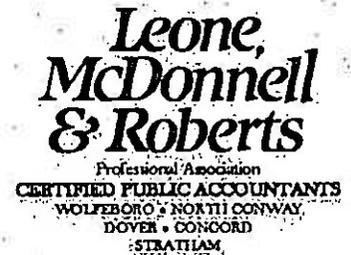
As part of obtaining reasonable assurance about whether Community Action Partnership of Strafford County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which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

Purpose of this Report

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

*Leont McDannell & Roberts
Professional Association*

Dover, New Hampshire
January 20, 2023



COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**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
Community Action Partnership of Strafford County
Dover, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County's major federal programs for the year ended December 31, 2021. Community Action Partnership of Strafford County'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, Community Action Partnership of Strafford County 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, 2021.

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 Community Action Partnership of Strafford County 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 Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County'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.

Wendy McDonnell Roberts
Professional Association

Dover, New Hampshire
January 20, 2023

COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Partnership of Strafford County were prepared in accordance with GAAP.
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*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Partnership of Strafford County, 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 Community Action Partnership of Strafford County 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 were: U.S. Department of Health and Human Services, Head Start, ALN 93.600, Maternal, Infant & Early Childhood Home Visiting Grant Program, ALN 93.870 and U.S. Department of the Treasury, Emergency Rental Assistance Program, ALN 21.023, New Hampshire Public Utilities Company, Electrical Assistance Program (NON-FEDERAL).
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

None

Community Action Partnership of Strafford County - Board of Directors 2023

Name	Address	Employment
Terry Jarvis Chair	[REDACTED]	Elected Official New Durham
Jean Miccolo Treasurer	[REDACTED]	Community Member
Alison Dorow Secretary	[REDACTED]	Attorney, Strafford County
Alan Brown	[REDACTED]	Newburyport Bank
Anthony Carr	[REDACTED]	Shaheen & Gordon, P.A.
Leah Crouser	[REDACTED]	NH Public Defender
Hope Morrow Flynn	[REDACTED]	Hoover & Flynn, PLLC
Nicki Gearwar	[REDACTED]	Community Member
Robert Harrington	[REDACTED]	Orthopedic Surgery
Katrin Kasper	[REDACTED]	Elected Official, Lee
Sarah Kuhl	[REDACTED]	Service Credit Union
Christine McCluskey	[REDACTED]	D.F. Richard Energy
Ian Oneail	[REDACTED]	Bangor Savings Bank
James Rathbun	[REDACTED]	Community Member
Maureen Staples	[REDACTED]	Community Member
Captain Andrew Swanberry	[REDACTED]	Rochester Police Department
Mark Toussaint	[REDACTED]	Eversource
Robert Warach	[REDACTED]	Elected Official, Dover

August 21, 2023

David L. Welch

Experience: 6/22/2021-Present- Community Action Partnership of Strafford
County-Dover, NH
Senior Transportation Bus Driver.

8/2020-2/2021-Durham School Services-Rochester, NH
Drove Mini Bus for the Rochester School System.
603-895-9664

4/2014 – 8/2020 Retired

9/2012-4/2014 Iron Mountain- Milton, NH
Tractor Trailer Driver

2/2006- 9/2012- Levesque Excavation Inc. Sanford, ME
Move Heavy Equipment and Oversized Loads, And Trailer Dumps

4/1998- 2/2006 – 4Star Bulk Trans & Fort Edwards Express FT Edwards NY
Hauled Fuel Tanker & Freight. Dispatcher and Terminal Manager

2/1995-4/1998- Irving Oil Corp.- Alton, NH
Hauled home heating oil and Propane Driver

License Qualifications: Hazmat, Airbrakes, And Heavy Commercial & Tractor, TWIC
Level, Trailer.

Training: Completed a Driver Training Course in Syracuse, NY.
Completed a 40-hour hazardous material-handling course.
Completed a 3-hour Tank Truck Loading Safety Induction course.
Completed an 8-hour HazWoper course.
TWIC Security. Propane Certification

Danielle Holt



OBJECTIVE

Utilize my professional and volunteer experience, skills and knowledge in an interesting and challenging position.

WORK EXPERIENCE:

Community Action Partnership of Strafford County (CAP) | Dover, NH
Non-profit Charitable Organization

Seasonal Outreach Intake

October 2012 - March 2013

Served on seasonal outreach staff as intake coordinator for fuel assistance program; assisted clients with application process from interview through completion within specified timeframe; organized confidential information while maintaining discretion; worked both independently and as a team in various offices.

Horne Street School Parent Teacher Group (PTG) | Dover, NH

Non-profit Charitable Organization

President, Elected Officer

September 2010 - present

Serve as a leader and key contact for the PTG at an elementary school; appoint chairpersons for special committees; ex-officio member of most committees; coordinate the work of the officers and committees so that the PTG objectives can be met.

Volunteer Coordinator, Elected Officer

September 2009 - June 2010

Coordinated volunteers for the PTG events and school activities; collected list of general volunteers; assured that volunteer data is recorded and available; worked with teachers, staff, and leaders of committees to assure volunteers are recruited for programs.

Dover Womenaid | Dover, NH

Non-profit Charitable Organization

Board of Directors

January 2007 - present

Serve as a founding Board Member and established a grass-roots local non-profit chapter of Womenaid; provide short-term anonymous assistance up to \$500 to people in need; raise donations and work with community leaders such as counselors, school officials, doctors, and clergy to identify clients who fall within our guidelines; raised over \$70,000 to date through various fundraisers and donations.

Dover Public Schools | Dover, NH

Education

Lunch Supervisor

September 2010 - June 2011

Supervised K-4 students during recess and lunch; assisted staff with student's needs that required one-on-one attention, and transitioned to assisting kitchen staff with serving lunch and clean-up.

Arbonne International | Dover, NH

Sales

Independent Consultant

May 2005 - April 2010

Consulted with clients on their health and wellness needs; established a client base through networking groups, phone, email, and personal contacts; assisted clients to determine which products fit their needs and provided ongoing customer service; trained new consultants and helped grow their business; traveled 2-3 times per year around the country; climbed to Area Manager in less than one year.

Board

Center for Resource Management | Portsmouth, NH
Education

Project Manager

June 1998 - May 2003

Supported the technical staff with a unique software product that analyzed data for schools and school districts; facilitated the process from contract to completed project; major components were to establish timelines, communicate between client and staff, retrieve information, and create reports using Word documents; held multiple contracts simultaneously which required great attention to detail and organization.

Sheraton Hotels | Honolulu, HI

Sales Assistant

December 1995 - January 1998

Portamedic | Honolulu, HI

Branch Manager

February 1993 - January 1995

SMH Bar Review | Boston, MA

NE Sales Director

June 1988 - December 1992

EDUCATION

Bachelor Degree, Marketing

9/1986 - 5/1988

Southern New Hampshire University | Manchester, NH

Associate Degree, Business and Managerial Economics

9/1984 - 5/1986

Hesser College | Manchester, NH

Daniel D Clark



QUALIFICATIONS:

- 18 years of experience working with adults with mental illness, substance misuse disorder, and housing instability
- Exceptional versatility and adaptability.
- Dedication and drive as a hard-working individual.
- Ability to develop rapport with people of all backgrounds.
- Ability to quickly and thoroughly understand and implement new concepts and practices.
- Familiarity with Medicare/Medicaid, Child/Adult Protective, Housing, Managed Care, and Vocational Rehabilitation systems.

EXPERIENCE:

2/2022 – Current
Community Action Partnership of Strafford County, Dover, NH
Director of Community Services

- Responsible for day-to-day management, administration, and oversight of programs and personnel in the housing/homelessness programs, food pantry, and fuel/electrical assistance
- Developed and implemented programmatic strategic plans
- Ensured program compliance with all applicable local, state, and federal laws, and regulations
- Organize, write, and coordinate grant applications and support materials.
- Managed applicable programmatic budgets, including development and ongoing monitoring to ensure expenses aligned with revenue
- Collected and analyzed data, evaluated courses of action, and prepared sound recommendations and effective narrative and statistical reports relative to program outcomes
- Developed and maintained effective community relationships
- Analyzed proposed legislation, regulations, or rule changes to determine how program services could be impacted.

11/2020 – 2/2022
Community Action Partnership of Strafford County, Dover, NH
Shelter Manager

- Managed The Garrison emergency shelter and Willand Pond Warming Center, serving up to 100 clients on any given night with 10+ staff, including FT, PT, and Per Diem
- Ensured adequate staffing coverage for both locations
- Collaborated with CAPSC Day Center staff on prioritizing and admitting clients to The Garrison.
- Created and enforced shelter regulations and conditions of admittance
- Ensured all pertinent information was entered into the statewide HMIS system
- Successfully managed COVID-19 procedures, resulting in only 3 detected positive cases with no spread to either staff or clients.
- Provided 24/7 on-call support to both programs
- Provided daily/weekly/seasonal reports to the Tri-Cities municipalities of the number of individuals utilizing services, city of origin, and estimated cost savings.
- Acted as primary contact for The Garrison hotel management, Tri-Cities EMS providers, county welfare officers, and other involved parties
- Managed the requisition of meals and donations provided by the community
- Developed a working operations manual for the 2021-22 warming center
- Lead a multi-organizational project to support individuals being displaced by local police

09/2019 – 11/2020
MaineHealth, Biddeford, ME

Employment Specialist

- Assisted in developing the York County Vocational Rehabilitation (VR) contract office, the single CRP utilized in York County by the Dept of VR.
- Completed clinical duties including intake, assessment, and planning.
- Assisted clients with resume development, interview prep, job search, and follow-up plans.
- Provided benefits counseling to educate clients on work incentives provided by SSA and DHHS.
- Worked closely with VR counselors to ensure client goals were met with set timeframes
- Served on the "Remote Working Advisory Council" to develop tools and policies required by the COVID-19 pandemic.

10/2017 - 4/2019

Maine Behavioral Healthcare, Biddeford, ME

Program Manager, Residential and Community Rehabilitation

- Supervised a team of 3 case managers and 7 residential workers, supporting 22 clients in 3 programs.
- In residential, provided support to 6 clients in a long-term group home setting, including medication administration, treatment plan development, annual psycho-social assessment, and coordination with outside providers.
- In community rehab, provided case management to 16 residents in two supported apartment programs, including med administration and education, treatment plan development, psycho-social assessment, suicide assessment, and provider coordination, with the goal of transitioning to full independence.
- Provided 24/7 clinical on-call support to all residential programs on a rotating schedule.
- Developed and instated department-wide policies and procedures including Client Medication Self-Administration, Use of Medical Marijuana, Residential Suicide Assessment and Safety Planning, and Community Rehab Admission and Discharge procedures.
- Participated in an agency-wide planning group to initiate the ZeroSuicide initiative.

10/2012 - 10/2017

Maine Behavioral Healthcare, Biddeford, ME

Clinical Case Worker, ACT team

- Worked within a multidisciplinary team consisting of case managers, an RN, psychiatrists, and therapists, serving a combined caseload of 60-80 consumers, carrying a primary caseload of 20+.
- Performed clinical duties including intake/assessment, goal development, and implementation, discharge planning, referrals, supportive counseling, and provider collaboration.
- Ensured that all consumer needs were met while meeting state and federal requirements and deadlines.
- Provided 24/7 clinical on-call support to all ACT team consumers on a rotating schedule.
- Successfully started and facilitated a weekly men's mental health support group.

12/2013 - 5/2014

Pori Resources, Inc, Portland, ME

Assistant Manager, DD Residential

- Acted as assistant manager for 4 residential programs, with a total of 14 consumers and 40+ staff.
- Responsible for all payroll, census management, staff scheduling, and supervision.
- Participated in agency-wide on-call rotation.
- Performed direct care, covering all shifts, as needed.
- Worked with the QA dept, ensuring all consumer needs were met, within all agency/state requirements
- Completed all paperwork in accordance with agency and state-mandated timelines.

10/2004 - 10/2011

Opportunity Alliance, Portland, ME

Community Integration Case Manager (as Youth Alternatives Ingraham)

- Worked on a team of mental health case managers, and with a personal caseload of 30+ clients.
- Performed all clinical duties including intake/assessment, goal development, and implementation, discharge planning, referrals, supportive counseling, and provider collaboration.
- Ensured that all client's needs were met while meeting all state and federal requirements and deadlines.
- Ensured all program and agency productivity requirements were met on a continuing basis.
- Worked closely with IT during the design and implementation of the new paperless, agency-wide, client

management system.

- Acted as an IT super-user and preliminary point of contact for IT questions at the program level.
- Provided 24/7 clinical on-call support to all areas of the agency on a rotating schedule.

In-Home Support (as Ingraham)

- Worked with a team of mental health case managers, with a personal caseload of 30+ clients.
- Provided in-home skills development services as identified on case manager created service plan.
- Attended appointments with outside providers, including medical, psychiatric, therapeutic, housing related, legal, insurance, and childcare providers.
- Ensured that all clients' needs were met while meeting all state and federal requirements and deadlines.
- Ensured that all program and agency productivity requirements were met on a continuing basis.

Crisis Support (as Ingraham)

- Worked in an eight bed, short stay crisis stabilization unit.
- Provided daily support for adults with mental illness in crisis as an alternative to hospitalization.
- Administered and monitored medications and vital signs as directed by staff psychiatrist.
- Completed all paperwork required, including intake/assessment, service plan development and implementation, referrals, discharge planning, and financial management.

EDUCATION, MEMBERSHIPS, AND CERTIFICATIONS:

University of Southern Maine - Social Work
Holbrook Jr. Sr. High School, Holbrook, MA - HS Diploma - Graduated 1995
American Mensa - Member - 2009 - Current
MHRT/C
ACRE Certified
Work and Benefits Navigator
Progressive Employment

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: Community Action Partnership of Strafford County

NAME	JOB TITLE	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
David Welch	Bus Driver	100.00%	\$26,957.00
Danielle Holt	Coordinator	0.00%	\$0.00
Cheryl Robicheau	Contracts & Data Quality Mgr	0.00%	\$0.00
		0.00%	\$0.00
		0.00%	\$0.00
		0.00%	\$0.00

ARC
13



**STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES**

Lori A. Weaver
Interim Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

December 20, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **Retroactive** contracts with the Contractors listed below, in an amount not to exceed \$2,276,402.70, for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective Retroactive to January 1, 2023, upon Governor and Council approval, through June 30, 2024. 51% Federal Funds, 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.90
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,689.70
Gibson Center for Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177675	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$196,074.60
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Total:			\$2,276,402.70

*An additional contract with North Conway Community Center dba, Carroll County Retired & Senior Volunteer Program is pending signature and will be submitted to Governor and Executive Council at a later date.

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

See attached fiscal details sheet.

Explanation

This request is Retroactive because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022.

The purpose of this request is to provide on-demand transportation, in which the Contractors provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractors will deliver the services as directed by the Department, in accordance with Older Americans Act Services, Title IIIB-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based services, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 1764 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule HeE:502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions, Subsection 1.2, of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

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

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-8EAS-07-TRANS

481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, MHS: ELDERLY- ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Strafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$6,697.50	\$0	\$6,697.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,169.00	\$0	\$128,169.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Easter Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.60	\$0	\$8,544.60
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$164,349.60	\$0	\$164,349.60
2024	512-500352	Transportation of Clients	48130315	\$318,363.90	\$0	\$318,363.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$65,367.60	\$0	\$65,367.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,124.50	\$0	\$128,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,967.80	\$0	\$21,967.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10
St. Joseph Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.60	\$0	\$17,850.60
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80
Tri-County Community Action Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,236.20	\$0	\$125,236.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$0	\$2,276,402.70

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

Project ID: RFA-2023-BEAS-07-TRANS
 Project Title: Transportation Services

	Maximum Points Available	CAP-BM Belknap	CAP-BM Merrimack	Carroll County Retired & Senior Volunteer	Community Action Partnership of Stafford County	Eastseas NH Hillsborough	Eastseas NH Merrimack	Eastseas NH Rockingham	Eastseas NH Strafford	Gibson Center for Senior Services, Inc
Technical										
Capacity Q1	25	124	124	122	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	9	8	8	8	8	8	9
Experience Q4	30	27	27	28	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name:
 1. Maureen Brown
 2. Laurie Heath
 3. Thom O'Connor

Title:
 1. BEAS Nutritionist
 2. Finance Administrator
 3. Community Based Programs Admin.

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

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc	Grafton County Senior Citizens Council, Inc-Subvsn	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc	St. Joseph Comm. Services dba MOW of Hillsborough Cty	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA of HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	6	8	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name	Title
1 Maureen Brown	BEAS Nutritionist
2 Laurie Heath	Finance Administrator
3 Thom O'Connor	Community Based Programs Admin

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-01

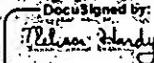
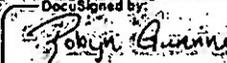
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Community Action Partnership of Strafford County		1.4 Contractor Address 577 Central Avenue, Suite 10, Dover NH 03820	
1.5 Contractor Phone Number 603-435-2500	1.6 Account Number 05-95-48-481010-7872	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$34,812.90
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature Designated by:  Date: 12/30/2022		1.12 Name and Title of Contractor Signatory Betsy Andrews Parker CEO	
1.13 State Agency Signature Designated by:  Date: 12/30/2022		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 12/30/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES:

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS

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

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

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

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

14. INSURANCE:

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

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

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

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

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

15. WORKERS' COMPENSATION:

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

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

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

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

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

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

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

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

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

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

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

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form, P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, of this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date"), upon Governor and Council approval.

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

3.3. The parties may extend the Agreement for up to four (4) 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 12.3 as follows:

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

1.4 Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5 Paragraph 9, Termination, is amended to read as follows:

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

BAP

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

- (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
- 9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.
- 9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available, countywide, in Strafford County.
- 1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

- 1.12. The Contractor must provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
- 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
- 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
- 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
- 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.
- 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.20. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42-USA 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He-E 502.09.
- 1.30. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

within 30 days of the Agreement effective date.

1.31. The Contractor must comply with the following staffing requirements:

- 1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;
- 1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and
- 1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:
 - 1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;
 - 1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;
 - 1.31.4.3. A description of time periods necessary for obtaining staff replacements;
 - 1.31.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in a timely manner; and
 - 1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.32. Driver and Vehicle Requirements

- 1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:
 - 1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;
 - 1.32.1.2. Passenger and wheelchair accessibility; and
 - 1.32.1.3. Availability and functioning of seat belts.
- 1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:
 - 1.32.2.1. Interior of vehicles are clean and well maintained

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
- 1.32.2.3. Smoking is prohibited in all vehicles; and
- 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.
- 1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.
- 1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:
 - 1.32.4.1. Drivers must maintain a valid driver's license; and
 - 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.
- 1.33. Reporting Requirements
 - 1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and
 - 1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.33.2.1. The number of clients served by town and in the aggregate;
 - 1.33.2.2. Total amount of donations collected;
 - 1.33.2.3. Expenses for services provided;
 - 1.33.2.4. Revenue, by funding source;
 - 1.33.2.5. Total amount of donation and/or fees collected from all individuals;
 - 1.33.2.6. Actual units served;
 - 1.33.2.7. Number of unduplicated clients served;

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

- 1.33.2.8. Number of clients served with other funds than through the resulting contract;
 - 1.33.2.9. Unmet need/waiting list;
 - 1.33.2.10. Lengths of time clients are on a waiting list;
 - 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
 - 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
 - 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
 - 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department, and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
- 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report, in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
- 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.
- 1.34. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department, on at least an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

BAP

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

- 1.34.1. Ensure the Department has access to participant files;
 - 1.34.2. Ensure financial data is available, as requested by the Department, and
 - 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department.
- 1.35. Performance Measures
- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

2. Exhibits Incorporated

- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

- 3.1. Impacts Resulting from Court Orders or Legislative Changes
 - 3.1.1. The 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

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.

DS
BAP

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	475	\$14.10 per one way trip	\$6,697.50

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Strafford County, NH	1,994	\$14.10 per one way trip	\$28,115.40

5. 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 5.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 5.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.


 12/30/2022

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

- 5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to DHHS.DMUOptions@dhhs.nh.gov or mailed to:
- Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. 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.
7. 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.
8. 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.
9. Audits
- 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
- 9.1.1. 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.
- 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
- 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 9.2. 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.
- 9.2.1. 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.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

-
- 9.3. 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.
- 9.4. 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.
- 9.5. 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.

03
BAP



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEEES OTHER THAN INDIVIDUALS

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

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

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

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



New Hampshire Department of Health and Human Services - Exhibit D

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

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

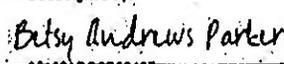
- 2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Vendor Name: Community Action Partnership of Strafford County

12/30/2022
Date

DocuSigned by:

 Name: Betsy Andrews Parker.
 Title: CEO

DS

 Vendor Initials
 Date 12/30/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

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

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

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

Vendor Name: Community Action Partnership of Strafford Coun

12/30/2022

Date

DocuSigned by:
Betsy Andrews Parker
 Name: Betsy Andrews Parker
 Title: CEO

Vendor Initials: *BLP*
 Date: 12/30/2022



New Hampshire Department of Health and Human Services
Exhibit F

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

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

INSTRUCTIONS FOR CERTIFICATION

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

Exhibit F - Certification Regarding Debarment, Suspension
And Other Responsibility Matters

Contractor Initials

BAP



New Hampshire Department of Health and Human Services
Exhibit F

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Community Action Partnership of Strafford Co.

12/30/2022

Date

DocuSigned by:

 Name: Betsy Andrews Parker
 Title: CEO

Contractor Initials:
 Date: 12/30/2022



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

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

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

Exhibit G

Contractor Initials
BLP

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



New Hampshire Department of Health and Human Services :
Exhibit G

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

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

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

Contractor Name: Community Action Partnership of Strafford Co

12/30/2022

Date

DocuSigned by:

Betsy Andrews Parker

Name: Betsy Andrews Parker

Title: CEO

Exhibit G

Contractor Initials

BAP

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

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Community Action Partnership of Strafford Co.

12/30/2022

Date

DocuSigned by:

Betsy Andrews Parker

Name: Betsy Andrews Parker

Title: CEO



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(1) Definitions

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

3/2014

Contractor Initials

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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

3/2014

Contractor Initials

BLP

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.

- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:

- o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
- o The unauthorized person used the protected health information or to whom the disclosure was made;
- o Whether the protected health information was actually acquired or viewed;
- o The extent to which the risk to the protected health information has been mitigated.

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

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.

- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.

- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI.

3/2014

Contractor Initials

12/30/2022
Date

New Hampshire Department of Health and Human Services



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

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

3/2014

Contractor Initials

BAP

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

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

3/2014

Contractor Initials

BAP

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

Department of Health and Human Services

Community Action Partnership of Strafford County

The State of:

Name of the Contractor

Melissa Hardy

Betsy Andrews Parker

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Betsy Andrews Parker

Name of Authorized Representative
Director, DLTS

Name of Authorized Representative

CEO

Title of Authorized Representative

Title of Authorized Representative

12/30/2022

12/30/2022

Date

Date

Contractor Initials *ds BAP*



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

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

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

Contractor Name: Community Action Partnership of Strafford Co

12/30/2022

Date

DocuSigned by:

Betsy Andrews Parker

Name: Betsy Andrews Parker

Title: CEO

os
BAP



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

- 1. The UEI (SAM.gov) number for your entity is: Z3KKLWND4993
- 2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

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

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

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

NO YES

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

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

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

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

Confidential information also includes any and all information owned or managed by the State of NH created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services, of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.
4. "End User" means any person or entity (e.g. contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data, and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

BAP

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative 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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

DS
BAP

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

DS
BAP

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

OS
BAP

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

DS
BAP

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Community Action Program Belknap and Merrimack Counties, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on January 18, 2023 (Item #13), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2026
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
3. \$914,963.10
4. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023, Assistance Listing Number (ALN) 93.044, FAINs 2201NHOASS and 2301NHOASS.
 - 1.2. 49% General funds.
5. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County NH	3,493	\$14.10 per one way trip	\$49,251.30
Merrimack County NH	5,597	\$14.10 per one way trip	\$78,917.70
Total	9,090	\$14.10 per one way trip	\$128,169.00

3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County NH	6,985	\$14.10 per one way trip	\$98,488.50
Merrimack County NH	11,336	\$14.10 per one way trip	\$159,837.60
Total	18,321	\$14.10 per one way trip	\$258,326.10

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County NH	7,121	\$14.10 per one way trip	\$100,406.10
Merrimack County NH	11,619	\$14.10 per one way trip	163,827.90
Total	18,740	\$14.10 per one way trip	\$264,234.00

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County NH	7,121	\$14.10 per one way trip	\$100,406.10
Merrimack County NH	11,619	\$14.10 per one way trip	163,827.90
Total	18,740	\$14.10 per one way trip	\$264,234

6. Modify Exhibit C, Payment Terms, Section 4 to read:

4. Reserved

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

3/1/2024
Date

DocuSigned by:
Melissa Hardy
Name: Melissa Hardy
Title: Director, DLSS

Community Action Program Belknap Merrimack Counties,
Inc.

3/1/2024
Date

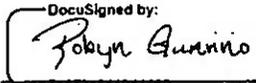
DocuSigned by:
Jeanne Agri
Name: Jeanne Agri
Title: Chief Executive Officer

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

3/4/2024

Date

DocuSigned by:

Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

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 COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 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: 63021

Certificate Number: 0006194067



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.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular stamp.

David M. Scanlan
Secretary of State



**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**
EMPOWERING COMMUNITIES SINCE 1965



CERTIFICATE OF AUTHORITY

I, Christopher J. Pyles, Chairperson, Board of Directors, hereby certify that:

1. I am a duly elected officer of Community Action Program Belknap and Merrimack Counties, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on March 9, 2023, at which a quorum of the Directors were present and voting.

VOTED: That *Jeanne Agri, Chief Executive Officer/Executive Director, Michael Tabory, Chief Operating Officer/Deputy Director, Jill Lesmerises, Chief Fiscal Officer, Steven Gregoire, Budget Analyst, Christopher J. Pyles, Chairperson, Board of Directors* are duly authorized on behalf of Community Action Program Belknap and Merrimack Counties, Inc. 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/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: 02/06/2024 . . . Signature of Elected Officer

Name: Christopher J. Pyles
Title: Chairperson, Board of Directors



The Vision of Community Action Program Belknap-Merrimack Counties Inc.

An agency that creates opportunities for all people to thrive, a partner in building strong, resilient communities, to ensure a more equitable society.

The Mission of Community Action Program Belknap-Merrimack Counties, Inc.

To assist in reducing poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals to reach economic stability.

The Values of Community Action Program Belknap-Merrimack Counties, Inc.

We believe all people should be treated with dignity and respect and recognize that structural race, gender, and other inequities remain barriers that must be addressed.

We believe that our communities have the capacity and moral obligation to ensure that no one is forced to endure the hardships of poverty.

We believe that everyone can reach their fullest potential with hope, adequate resources, and opportunities, and we are committed to achieving that vision.

We pledge ourselves to create an environment that pursues innovation and excellence through multi-sector partnership and collaboration.

*Equity · Respect · Commitment · Excellence · Hope
Community · Caring · Innovation · Opportunity*

The Promise of Community Action

Community Action changes people's lives, embodies the spirit of hope, improves communities and makes America a better place to live.

We care about the entire community, and we are dedicated to helping people help themselves and each other.



Financial Statements

**COMMUNITY ACTION PROGRAM
BELKNAP - MERRIMACK COUNTIES, INC.**

**FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022
AND
INDEPENDENT AUDITORS' REPORT AND
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Consolidated Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Activities	5 - 6
Consolidated Statements of Functional Expenses	7 - 8
Consolidated Statements of Cash Flows	9
Notes to Consolidated Financial Statements	10 - 22
Supplementary Information:	
Schedule of Expenditures of Federal Awards	23 - 24
Notes to Schedule of Expenditures of Federal Awards	25
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	26 - 27
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance required by the Uniform Guidance	28 - 30
Schedule of Findings and Questioned Costs	31 - 32



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Community Action Program of Belknap-Merrimack Counties, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Action Program of Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years 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 Community Action Program of Belknap-Merrimack Counties, Inc. as of February 28, 2023 and 2022, 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 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 Community Action Program of Belknap-Merrimack Counties, 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 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 financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Program of Belknap-Merrimack Counties, Inc.'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 Community Action Program of Belknap-Merrimack Counties, 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 consolidated financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Program of Belknap-Merrimack Counties, 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.

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 September 14, 2023, on our consideration of Community Action Program of Belknap-Merrimack Counties, 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 Community Action Program of Belknap-Merrimack Counties, 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 Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts
Professional Association*

Dover, New Hampshire
September 14, 2023

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
FEBRUARY 28, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 1,711,575	\$ 1,384,485
Accounts receivable	6,027,912	5,244,621
Inventory	81,569	271,926
Prepaid expenses	100,225	33,928
Investments	128,956	138,793
Total current assets	<u>8,050,237</u>	<u>7,073,753</u>
PROPERTY		
Land, buildings and improvements	7,627,214	7,368,799
Equipment, furniture and vehicles	4,762,497	6,335,485
Construction in process	132,920	41,401
Total property	<u>12,522,631</u>	<u>13,745,685</u>
Less accumulated depreciation	<u>6,165,156</u>	<u>7,528,363</u>
Property, net	<u>6,357,475</u>	<u>6,217,322</u>
OTHER ASSETS		
Right of use asset	1,387,327	--
Cash escrow and reserve funds	77,328	89,468
Tenant security deposits	8,247	9,120
Due from related party	61,348	65,488
Total other assets	<u>1,534,250</u>	<u>164,076</u>
TOTAL ASSETS	<u>\$ 15,941,962</u>	<u>\$ 13,455,151</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of notes payable	\$ 237,926	\$ 314,265
Current portion of right of use liability	1461,162	--
Line of credit	--	154,350
Accounts payable	4,550,252	3,635,655
Accrued expenses	1,177,337	1,086,207
Refundable advances	1,817,340	4,537,802
Total current liabilities	<u>8,244,017</u>	<u>6,728,279</u>
LONG TERM LIABILITIES		
Notes payable, less current portion shown above	668,146	900,489
Right of use liability, less current portion shown above	926,165	--
Tenant security deposits	8,221	9,120
Total liabilities	<u>9,846,549</u>	<u>7,637,888</u>
NET ASSETS		
Without donor restrictions	5,530,452	5,179,734
With donor restrictions	564,961	637,529
Total net assets	<u>6,095,413</u>	<u>5,817,263</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 15,941,962</u>	<u>\$ 13,455,151</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 56,930,603	\$ -	\$ 56,930,603
Rental income	140,962	-	140,962
Other funds	2,804,065	3,122,293	5,926,358
In-kind	401,748	-	401,748
United Way	3,659	-	3,659
Interest income	895	-	895
Realized loss on sale of equipment	(36,538)	-	(36,538)
Total revenues and other support	60,245,394	3,122,293	63,367,687
NET ASSETS RELEASED FROM RESTRICTIONS			
Total	3,194,861	(3,194,861)	
Total	63,440,255	(72,568)	63,367,687
EXPENSES			
Program	61,101,300	-	61,101,300
Management	1,988,237	-	1,988,237
Total expenses	63,089,537	-	63,089,537
CHANGE IN NET ASSETS	350,718	(72,568)	278,150
NET ASSETS, BEGINNING OF YEAR	5,179,734	637,529	5,817,263
NET ASSETS, END OF YEAR	\$ 5,530,452	\$ 564,961	\$ 6,095,413

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED FEBRUARY 28, 2022**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 36,482,087	\$ -	\$ 36,482,087
Rental Income	135,298	-	135,298
Other funds	2,526,432	2,650,984	5,177,416
Paycheck Protection Program Loan Forgiveness	1,615,427	-	1,615,427
In-kind	592,136	-	592,136
United Way	2,123	-	2,123
Interest Income	74	-	74
Realized gain on sale of equipment	7,200	-	7,200
Total revenues and other support	41,360,777	2,650,984	44,011,761
NET ASSETS RELEASED FROM RESTRICTIONS			
Total	3,062,287	(3,062,287)	-
Total	44,423,064	(411,303)	44,011,761
EXPENSES			
Program	40,084,851	-	40,084,851
Management	1,917,438	-	1,917,438
Total expenses	42,002,289	-	42,002,289
CHANGE IN NET ASSETS	2,420,775	(411,303)	2,009,472
NET ASSETS, BEGINNING OF YEAR	2,758,959	1,048,832	3,807,791
NET ASSETS, END OF YEAR	\$ 5,179,734	\$ 637,529	\$ 5,817,263

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**
FOR THE YEAR ENDED FEBRUARY 28, 2023

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,902,376	\$ 841,141	\$ 9,743,517
Payroll taxes and benefits	2,422,222	155,843	2,578,065
Travel	233,521	16,301	249,822
Occupancy	1,360,924	133,139	1,494,063
Program services	44,607,205	-	44,607,205
Other costs:			
Accounting fees	66,194	1,959	68,153
Legal fees	24,793	268	25,061
Supplies	289,188	38,955	328,143
Postage and shipping	45,766	-	45,766
Equipment rental and maintenance	1,540	-	1,540
Printing and publications	41,775	15,970	57,745
Conferences, conventions and meetings	13,885	-	13,885
Interest	3,991	39,049	43,040
Insurance	131,454	30,788	162,242
Membership fees	13,298	10,283	23,581
Utility and maintenance	139,247	-	139,247
Computer services	71,214	-	71,214
Other	2,298,910	139,405	2,438,315
Depreciation	32,049	565,136	597,185
In-kind	401,748	-	401,748
Total functional expenses:	\$ 61,101,300	\$ 1,988,237	\$ 63,089,537

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**
FOR THE YEAR ENDED FEBRUARY 28, 2022

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 7,961,177	\$ 1,180,579	\$ 9,141,756
Payroll taxes and benefits	2,296,690	228,375	2,525,065
Travel	194,343	9,648	203,991
Occupancy	1,267,982	114,418	1,382,400
Program services	25,639,659		25,639,659
Other costs:			
Accounting fees		74,855	74,855
Legal fees	15,361	152	15,513
Supplies	159,844	44,534	204,378
Postage and shipping	49,860	8,731	58,591
Equipment rental and maintenance	1,141		1,141
Printing and publications	28,133	27,696	55,829
Conferences, conventions and meetings	13,964		13,964
Interest	29,187	26,841	56,028
Insurance	124,730	43,856	168,586
Membership fees	16,276		16,276
Utility and maintenance	88,702	104,142	192,844
Computer services	111,990		111,990
Other	927,525	53,611	981,136
Depreciation	566,151		566,151
In-kind	592,136		592,136
Total functional expenses	\$ 40,084,851	\$ 1,917,438	\$ 42,002,289

See Notes to Consolidated Financial Statements.

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 278,150	\$ 2,009,472
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	597,185	566,151
Paycheck Protection program loan forgiveness		(1,615,427)
Interest on deferred financing costs	483	483
Realized loss on disposal of equipment	36,538	(7,200)
Decrease (increase) in current assets:		
Accounts receivable	(783,291)	(1,481,812)
Inventory	190,357	(216,031)
Prepaid expenses	(66,297)	39,781
Due from related party	4,140	(65,488)
Tenant security deposits	873	(2,239)
Increase (decrease) in current liabilities:		
Accounts payable	914,597	2,109,823
Accrued expenses	91,130	297,256
Refundable advances	279,538	500,861
Tenant security deposits	(899)	2,239
	<u>1,542,504</u>	<u>2,137,869</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property		7,200
Additions to property	(773,876)	(1,141,101)
Investments	9,837	(10,797)
	<u>(764,039)</u>	<u>(1,144,698)</u>
NET CASH USED IN INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Net repayments on line of credit	(154,350)	(225,678)
Repayment of long term debt	(309,165)	(258,743)
	<u>(463,515)</u>	<u>(484,421)</u>
NET CASH USED IN FINANCING ACTIVITIES		
NET INCREASE IN CASH AND RESTRICTED CASH	314,950	508,750
CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR	<u>1,473,953</u>	<u>965,203</u>
CASH AND RESTRICTED CASH BALANCE, END OF YEAR	<u>\$ 1,788,903</u>	<u>\$ 1,473,953</u>
CASH AND RESTRICTED CASH:		
Cash	\$ 1,711,575	\$ 1,384,485
Cash escrow and reserve funds	77,328	89,468
	<u>\$ 1,788,903</u>	<u>\$ 1,473,953</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for interest	<u>\$ 43,040</u>	<u>\$ 56,028</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Community Action Program Belknap – Merrimack Counties, Inc. (the Organization) is a New Hampshire nonprofit organization that serves nutritional, health, living and support needs of the low income and elderly clients in the two county service areas, as well as state wide. These services are provided with the financial support of various federal, state, county and local organizations.

Principles of Consolidation

The consolidated financial statements include the accounts of Community Action Program Belknap-Merrimack Counties, Inc., and the following entities as Community Action Program Belknap-Merrimack Counties, 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 basic consolidated financial statements.

- Sandy Ledge Limited Partnership
- CAP BMC Development Corporation

Basis of Accounting

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America.

Basis of Presentation

The consolidated financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles, 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.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities.

The Organization had net assets with donor restrictions of \$564,961 and \$637,529 at February 28, 2023 and 2022, respectively. See Note 14.

Income Taxes

Community Action Program of Belknap-Merrimack Counties, Inc. is organized as a nonprofit corporation and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Internal Revenue Service has determined them to be other than a private foundation.

The Organization files information returns in the United States and the State of New Hampshire. The Organization is subject to examinations by tax authorities for three years.

CAP BMC Development Corporation (the Corporation) is taxed as a "C" Corporation under the Internal Revenue Code. The Corporation accounts for deferred income taxes under the asset and liability method in accordance with Accounting Standards Codification No. 740 (ASC 740), "Accounting for Income Taxes". The objective of this method is to establish deferred tax assets and liabilities for temporary differences between the financial reporting basis and the tax basis of the Company's assets and liabilities at the enacted tax rate expected to be in effect when such amounts are realized or settled. ASC 740 also requires deferred tax assets and liabilities to be shown separately. There are no deferred tax assets or liabilities. The Corporation has no federal net operating loss carryforwards available at February 28, 2023 and 2022.

Sandy Ledge Limited Partnership (the Partnership) is taxed as a partnership. Federal income taxes are not payable or provided by the partnership. 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 (ASC 740), "Accounting for Income Taxes", established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in consolidated financial statements. The Organization has analyzed its tax position taken on its income tax returns for the past three years, and has concluded that no additional provision for income taxes is necessary in the Organization's consolidated financial statements.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

Property

Property and equipment is recorded at cost or, if donated, at the approximate fair value at the date of the donation. Assets purchased with a useful life in excess of one year and exceeding \$5,000 are capitalized unless a lower threshold is required by certain funding sources. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets as follows:

Buildings and improvements	40 years
Equipment, furniture and vehicles	3 - 10 years

Use of Estimates

The preparation of consolidated financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the consolidated statements of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

The Organization maintains its cash in bank deposit accounts, 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.

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 temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as unrestricted.

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the consolidated financial statements since the recognition criteria under FASB ASC No. 958 were not met.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying consolidated financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$401,748 and \$592,136 in donated facilities, services and supplies for the years ended February 28, 2023 and February 28, 2022, respectively (See Note 17).

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2023 and February 28, 2022 totaled \$133,749 and \$134,193, respectively.

Inventory

Inventory consists of weatherization supplies and work in process and is valued at the lower of cost or net realizable value, using the first-in, first-out method.

Revenue Recognition

Amounts received from conditional grants and contracts for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

Program Service Revenue

Program service revenue is recognized as revenue when the services are performed.

Rental Revenue

Sandy Ledge (the Partnership) 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 the lease will be expensed as incurred.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been presented in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Expenses are charged to each program based on the direct expenses incurred or estimated usage based on time spent on each program by staff.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

<u>Expense</u>	<u>Method of allocation</u>
Wages and benefits	Time and effort
Depreciation	Actual assets used by program
All other expenses	Direct assignment

New Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The Organization elected not to restate the comparative period. The Organization also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, (iii) initial direct costs for existing leases. The adoption of ASU 2016-02 resulted in the recognition of operating right of use assets of \$1,387,327, and operating right of use lease liabilities of \$1,387,327 as of March 1, 2022. Results for periods beginning prior to February 28, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows.

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 Agency adopted the provisions of ASU 2020-07 during 2022.

2. 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 February 28, 2023 and 2022. The Organization has no policy for charging interest on overdue accounts.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022****3. 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 \$1,817,340 and \$1,537,802 as of February 28, 2023 and 2022, respectively.

4. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 28:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 1,711,575	\$ 1,384,485
Accounts receivable	6,027,912	5,244,621
Investments:	128,956	138,793
Cash reserves	74,847	81,143
Cash escrow	<u>2,481</u>	<u>8,325</u>
Total financial assets	<u>7,945,771</u>	<u>6,857,367</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	564,961	637,529
Reserve funds	<u>74,847</u>	<u>81,143</u>
Amounts not available within one year:	<u>639,808</u>	<u>718,672</u>
Financial assets available to meet general expenditures over the next twelve months:	<u>\$ 7,305,963</u>	<u>\$ 6,138,695</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$10,200,000 and \$6,710,000, at February 28, 2023 and 2022, respectively. The Organization has a line of credit with \$700,000 and \$445,650, available to borrow on at February 28, 2023 and 2022, respectively.

5. RETIREMENT PLAN

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2023 and 2022 totaled \$209,878 and \$186,976, respectively.

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**6. OPERATING LEASES**

On January 1, 2022, the Organization was required to adopt ASU 2016-02, Leases (Topic 842). As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 1.8% at March 1, 2022. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2023 and 2022, the annual lease expense for the leased facilities was \$586,539 and \$544,299, respectively.

The approximate future minimum lease payments on the above leases are as follows:

<u>Year Ended</u> <u>February 28</u>	<u>Amount</u>
2024	\$ 488,157
2025	287,590
2026	92,911
2027	82,006
2028	77,500
Thereafter	<u>477,065</u>
	1,505,229
Less imputed interest	<u>317,902</u>
Total	<u>\$ 1,387,327</u>

7. ACCRUED EARNED TIME

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$691,684 and \$660,158 at February 28, 2023 and 2022, respectively. The Organization amended the policy effective March 1, 2022; the policy allows for a maximum of 50 days to be carried over to the next fiscal year, however, upon termination only two weeks will be paid out. The two week liability is \$285,599 at February 28, 2023.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

8. BANK LINE OF CREDIT

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.75% and 3.25% at February 28, 2023 and 2022, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2023. There was a balance of \$154,350 outstanding at February 28, 2022.

The Organization had a revolving line of credit agreement (the line) in the amount of \$400,000, with a bank that is due on demand. The line called for monthly variable interest payments based on the LIBOR rate (2.41% at February 28, 2022). The line was secured by all the Organization's assets. There was no balance outstanding at February 28, 2022. The line was closed during the year ended February 28, 2023.

The Organization entered into an additional revolving line of credit agreement (the line) in the amount of \$500,000, with a bank that is due on June 2, 2023. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.75% at February 28, 2023). The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2023.

9. CONCENTRATION OF RISK

For the year ended February 28, 2023, approximately \$18,300,000 (29%), and \$32,000,000 (51%), of the Organization's total revenue was received from the Department of Health and Human Services, and the Department of Treasury, respectively. For the year ended February 28, 2022, \$13,200,000 (30%), and \$15,300,000 (35%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Treasury, respectively. The future scale and nature of the Organization is dependent upon continued support from these departments.

10. LONG TERM DEBT

Long term debt consisted of the following as of February 28:

	<u>2023</u>	<u>2022</u>
5.50% note payable to a financial institution, in monthly installments for principal and interest of \$1,634 through July 2039. The note is secured by property of the Organization:	\$ 210,560	\$ 218,228

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
5.75% note payable to a financial institution in monthly installments for principal and interest of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family Center.	71,040	219,279
3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.	35,179	42,958
7.00% note payable to a bank in monthly installments for principal and interest of \$4,842 through May 2023. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start.	65,076	116,572
1.00% Paycheck Protection Program loan payable to a bank in monthly installments for principal and interest of \$7,511 through April 2025. \$1,615,427 of the proceeds received was forgiven during the year ended February 28, 2022. (See Note 11).	187,615	280,439
Non-interest bearing note payable by Sandy Ledge Limited Partnership to New Hampshire Housing deferred until June 1, 2034 or until the project is sold or refinanced or surplus cash is available. The note is collateralized by a mortgage on real estate.	<u>341,922</u>	<u>343,081</u>
Total long-term debt before unamortized deferred financing cost.	911,392	1,220,557
Unamortized deferred financing costs.	<u>(5,320)</u>	<u>(5,803)</u>
	906,072	1,214,754
Less amounts due within one year.	<u>(237,926)</u>	<u>(314,265)</u>
Long term portion.	<u>\$ 668,146</u>	<u>\$ 900,489</u>

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

The scheduled maturities of long-term debt as of February 28, 2023 were as follows:

<u>Year Ending February 28</u>	<u>Amount</u>
2024	\$ 237,926
2025	106,239
2026	27,053
2027	18,294
2028	11,783
Thereafter	<u>510,097</u>
	<u>\$ 911,392</u>

11. PAYCHECK PROTECTION PROGRAM

In April 2020, the Organization received loan proceeds in the amount of \$1,935,300 under the Paycheck Protection Program ("PPP"). The PPP was established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act").

On September 14, 2021, the Organization received partial forgiveness in the amount of \$1,615,427. The forgiven proceeds are included in income for the year ended February 28, 2022. The remaining \$319,873 has been converted to a loan, due in 44 monthly payments of principal and interest at a rate of 1%. The loan will mature in April 2025. The outstanding balance on the PPP loan at February 28, 2023 is \$187,615. (See Note 10).

12. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 28:

	<u>2023</u>	<u>2022</u>
Land	\$ 279,340	\$ 279,340
Building and improvements	7,347,874	7,089,459
Equipment and vehicles	4,762,497	6,335,485
Construction in process	<u>132,920</u>	<u>41,401</u>
	12,522,631	13,745,685
Less accumulated depreciation	<u>6,165,156</u>	<u>7,528,363</u>
Property and equipment, net	<u>\$ 6,357,475</u>	<u>\$ 6,217,322</u>

Depreciation expense for the years ended February 28, 2023 and 2022 totaled \$597,185 and \$566,151, respectively.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

13. CONTINGENCIES

The Organization receives grant funding from various 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 expenditures were found not to have been made 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 as of February 28, 2023.

14. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 28:

	<u>2023</u>	<u>2022</u>
NH Food Pantry Coalition	\$ 663	\$ 663
Senior Center	142,251	143,437
Elder Services	7,317	68,427
Mary Gale	38,130	25,629
NH Rotary Food Challenge		5,064
Summer Feeding	20,503	47,540
Caring Fund	8,793	8,792
Agency – FAP	60,913	27,307
Agency Head Start	216,604	222,258
Agency – FP/PN	69,329	87,253
Community Crisis		350
Other Programs	458	809
	<u>\$ 564,961</u>	<u>\$ 637,529</u>
Total net assets with donor restrictions		

15. RELATED PARTY TRANSACTIONS

The Organization serves as the management agent for the following organizations:

<u>Related Party</u>	<u>Function</u>
Belmont Elderly Housing, Inc.	HUD Property
Epsom Elderly Housing, Inc.	HUD Property
Alton Housing for the Elderly, Inc.	HUD Property
Pembroke Housing for the Elderly, Inc.	HUD Property
Newbury Elderly Housing, Inc.	HUD Property
Kearsarge Elderly Housing, Inc.	HUD Property
Riverside Housing Corporation	HUD Property
Twin Rivers Community Corporation	Property Development
Ozanam Place, Inc.	Transitional Support Services
TRCC Housing Limited Partnership	Low Income Housing Tax Credit Property

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

The services performed by the Organization included, marketing, accounting, tenant selection (for the HUD properties), HUD compliance (for the HUD properties), and maintenance of property.

The amount due from the related parties for operating activities (collectively) at February 28, 2023 and 2022 was \$268,293 and \$324,385, respectively, and is included in accounts receivables. Additional amounts due from related parties at February 28, 2023 and 2022 were \$61,348 and 65,488, respectively.

16. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$128,956 and \$138,793 at February 28, 2023 and 2022, respectively.

ASC Topic No. 825-10, 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 FASB ASC 820, 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, FASB ASC 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 FASB ASC 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.

At February 28, 2023 and 2022, the Organization's investments were classified as Level 1 and were based on fair value.

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022****Fair Value Measurements using Significant Observable Inputs (Level 1)**

	<u>2023</u>	<u>2022</u>
Beginning balance – mutual funds	\$ 138,793	\$ 126,996
Total gains (losses) – mutual funds	<u>(9,837)</u>	<u>11,797</u>
Ending balance – mutual funds	<u>\$ 128,956</u>	<u>\$ 138,793</u>

The carrying amount of cash, current assets, other assets and current liabilities approximates fair value because of the short maturity of those instruments.

17. IN-KIND CONTRIBUTIONS/SERVICES

The Organization records the value of in-kind contributions according to the accounting policies described in Note 1.

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the year ended February 28, 2023, is as follows:

Volunteer hours:	
Head Start and Early Head Start	\$ 117,171
SCSEP	88,700
Rental space	146,026
Advertising	15,960
Donated goods	<u>33,891</u>
Total	<u>\$ 401,748</u>

18. RECLASSIFICATION

Certain amounts and accounts from the prior year financial statements have been reclassified to enhance the comparability with the presentation of the current year.

19. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through September 14, 2023, the date the consolidated financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2023

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
US DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEAD START CLUSTER					
Head Start	93 600		01CH2052-03-01	\$ 4,918,443	
CRSSA - Head Start	93 600		01HET000622	82,597	
ARPA - Head Start	93 600		1HE000387-01-01	347,070	
			CLUSTER TOTAL	5,348,110	
Low Income Home Energy Assistance Program	93 588	State of New Hampshire	02-52-52-520010-18870000	5,383,170	
ARPA-Low Income Home Energy Assistance Program	93 588	State of New Hampshire	02-52-52-520010-24490000	3,207,214	
Low Income Home Energy Assistance Program-BWP	93 588	State of New Hampshire	02-52-52-520010-35400000	177,356	
ARPA-Low Income Home Energy Assistance Program-BWP	93 588	State of New Hampshire	02-52-52-520010-24490000	437,212	
			TOTAL	9,204,952	
Low Income Water Assistance Program	93 499	State of New Hampshire	02-52-52-24520000	33,094	
Community Services Block Grant	93 509	State of New Hampshire	2001NHCSG3	385,603	
CV-Community Services Block Grant	93 509	State of New Hampshire	2001NHCSG3	183,017	
			TOTAL	568,710	
Social Services Block Grant-Home Delivered & Congregate Meals	93 667	State of New Hampshire	05-95-48-481010-0255	472,549	
Temporary Assistance for Needy Families-Family Planning	93 558	State of New Hampshire	2001NHTANF	249	
Temporary Assistance for Needy Families-Family Planning FPAR	93 558	State of New Hampshire	2001NHTANF	1,211	
			TOTAL	1,460	
AGING CLUSTER					
Title III, Part B-Senior Transportation	93 044	State of New Hampshire	17AANHT3SS	151,605	
Title III, Part C-Home Delivered Meals-HDC5	93 045	State of New Hampshire	2101NHCMC6	83,419	
Title III, Part C-Home Delivered Meals	93 045	State of New Hampshire	2101NHCMC6	754,967	
Title III, Part C-Congregate	93 045	State of New Hampshire	2101NHCMC6	143,218	
Title III, Part C-Grab and Go Meals	93 045	State of New Hampshire	2101NHCMC6	68,237	
NSIP	93 053	State of New Hampshire	1056477	187,308	
			CLUSTER TOTAL	1,388,952	
CHILD CARE AND DEVELOPMENT FUND CLUSTER					
Child Care & Development Block Grant	93 575	State of New Hampshire	NONE PROVIDED	247,101	
ARPA-Child Care & Development Block Grant	93 575	State of New Hampshire	NONE PROVIDED	161,232	
Child Care Mandatory & Matching Funds of the CCDF	93 596	State of New Hampshire	NONE PROVIDED	57,708	
			CLUSTER TOTAL	466,041	
MEDICAID CLUSTER					
Medical Assistance Program	93 778	State of New Hampshire	90NWP0008-01-00	104,589	
Medical Assistance Program - Veterans	93 778	Gateways Community Services		14,256	
			CLUSTER TOTAL	118,845	
STLT Health Department Response to Public Health or Healthcare Crises	93 391	State of New Hampshire	NH700T000031	398,344	
Family Planning - Services	93 217	State of New Hampshire	FPHPA016063	43,577	
Maternal, Infant, & Early Childhood Home Visiting Program	93 870	State of New Hampshire	X10MC33595	145,733	
National Family Caregiver Support, Title III, Part E-Service Link	93 052	State of New Hampshire	2001NHQAFC-02	33,469	
Special Programs for Aging, Title IV-Service Link	93 048	State of New Hampshire	90MPO24102	47,971	
State Health Insurance Assistance Program	93 324	State of New Hampshire	90SAD003-02-00	20,307	
Medicare Enrollment Assistance Program	93 071	State of New Hampshire	2001NHMISH-00	4,011	
			HHS TOTAL	\$ 18,296,125	
US DEPARTMENT OF AGRICULTURE					
Special Suppl. Nutrition Program for Women, Infants & Children	10 557	State of New Hampshire	15154NH703W1003 & 5003	\$ 724,991	
Senior Farmers Market	10 576	State of New Hampshire	194NH083Y8314	87,064	
Child & Adult Care Food Program	10 558	State of New Hampshire	NONE PROVIDED	143,841	
CHILD NUTRITION CLUSTER					
Summer Food Service Program For Children	10 559	State of New Hampshire	NONE PROVIDED	\$ 148,742	

See Notes to Schedule of Expenditures of Federal Awards

<u>FEDERAL GRANTOR/ PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS THROUGH GRANTOR'S NAME</u>	<u>IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUB-RECIPIENTS</u>
FOOD DISTRIBUTION CLUSTER					
Commodity Supplemental Food Program	10.585	State of New Hampshire	204NH1814Y8005	\$ 452,841	\$ 452,841
Commodity Supplemental Food Program	10.585	State of New Hampshire	204NH1814Y8005	250,749	33,528
Emergency Food Assistance Program-Administration	10.568	State of New Hampshire	81750000	489,791	5,851,018
Emergency Food Assistance Program	10.568	State of New Hampshire	81750000	5,851,018	8,337,367
			CLUSTER TOTAL	7,044,399	8,337,367
			USDA TOTAL	\$ 8,128,857	\$ 8,337,367
CORPORATION FOR NATIONAL & COMMUNITY SERVICES					
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER					
Senior Companion Program	94.016		16SCANH001	\$ 322,224	
			CNCS TOTAL	\$ 322,224	
US DEPARTMENT OF TRANSPORTATION					
Formule Grants for Rural Areas-Concord Transit					
	20.509	State of New Hampshire-Department of Transportation	NH-18-X046	\$ 623,473	
TRANSIT SERVICES PROGRAMS CLUSTER					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	82,428	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Mid State Transportation	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	28,781	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20.513	Merrimack County	NH-65-X001	84,859	
			CLUSTER TOTAL	176,168	
			DOT TOTAL	\$ 799,641	
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Emergency Solutions Grant					
CV-Emergency Solutions Grant	14.231	State of New Hampshire	05-95-42-423010-7927	\$ 105,939	
	14.231	State of New Hampshire	05-95-42-423010-7927	234,484	
			TOTAL	340,403	
Supportive Housing					
	14.235	State of New Hampshire	05-95-42-423010-7927-102-500731	58,055	
Continuum of Care Program					
	14.267	State of New Hampshire	05-95-42-423010-7927-102-500731	125,030	
			HUD TOTAL	\$ 521,488	
US DEPARTMENT OF ENERGY					
IIJA-Weatherization Assistance for Low Income Persons					
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	19-42-32-026076-000008-074-000301	\$ 35,982	
	81.042	State of New Hampshire	19-42-32-026076-000008-074-000301	288,813	
			DOE TOTAL	\$ 324,795	
US DEPARTMENT OF LABOR					
Senior Community Service Employment Program					
	17.235	State of New Hampshire	1044701	\$ 337,303	
			DOL TOTAL	\$ 337,303	
U.S. DEPARTMENT OF THE TREASURY					
Coronavirus State and Local Fiscal Recovery Funds					
	21.027	NH Housing	SLFRP0145	\$ 2,872,852	
Emergency Rental Assistance Program					
	21.023	Merrimack County	Cold Weather Funds	22,829	
	21.023	NH Housing	ERA0012 and ERA0435	15,813,288	
	21.023	NH Housing	ERA0012 and ERA0435	12,851,586	
	21.023	NH Housing	ERA0119	459,514	
	21.023	NH Housing	HSS	14,848	
	21.023	NH Housing	Housing Stability	79,585	
	21.023	NH Housing		29,141,710	
			US TREASURY TOTAL	\$ 32,014,382	
			TOTAL	\$ 80,744,795	\$ 83,373,670
NON-FEDERAL					
NEW HAMPSHIRE PUBLIC UTILITIES COMPANY					
Electrical Assistance Program				\$ 1,983,849	\$ 1,729,270

See Notes to the Schedule of Expenditures of Federal Awards

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2023**

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2023. 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 Community Action Program Belknap-Merrimack Counties, 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. 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 3. INDIRECT COST RATE

Community Action Program Belknap-Merrimack Counties, Inc. has elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4. FOOD COMMODITIES AND VEHICLES

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.



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
Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 14, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Program Belknap-Merrimack Counties, 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 determination of 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*

Dover, New Hampshire
September 14, 2023



**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
Community Action Program Belknap-Merrimack Counties, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2023. Community Action Program Belknap-Merrimack Counties, 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, Community Action Program Belknap-Merrimack Counties, 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 February 28, 2023.

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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 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 have not been 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*

Dover, New Hampshire
September 14, 2023

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2023

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
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*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, 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 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 Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include: U.S. Department of the Treasury, Emergency Rental Assistance Program, ALN 21.023, Coronavirus State and Local Fiscal Recovery Funds, ALN 21.027, U.S. Department of Agriculture, Women, Infants and Children, ALN 10.557, U.S. Department of Health and Human Services, Head Start, ALN 93.600, New Hampshire Public Utilities Company, Electrical Assistance Program, (NON-Federal).
8. The threshold for distinguishing Type A and B programs was \$1,822,344.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None



BOARD OF DIRECTORS

Chris Pyles, <i>Chair</i> Board member since: 1/14/2021	Sara A. Lewko Board member since: 2/21/2001
David Croft, <i>Vice Chair</i> Board member since: 5/13/2021	Dennis Martino Board member since: 2/24/2005
A. Bruce Carri, <i>Treasurer</i> Board member since: 3/12/2020	Ashley Reed Board member since: 5/12/2022
Safiya Wazir, <i>Secretary</i> Board member since: 11/2/2016	David Siff, Esq. Board member since: 10/2/2013
Heather Brown Board member since: 1/15/2009	Tracy Vergason Board member since: 5/12/2022

Current fiscal year (3/1/23 – 2/29/24) board meetings – 3/9/23, 5/25/23, 9/14/23, 11/9/23, 1/11/24

Jeanne Agri

PROFESSIONAL PROFILE

Versatile and experienced leader with highly developed communication skills: written, verbal and presentational. Adept in coaching and mentoring employees and colleagues as evidenced by my selection by the National Office of Head Start to serve as a mentor for new Head Start Directors. Committed to continuous improvement of activities to ensure they meet outcomes approved by the board through strategic planning, creating goal-oriented systems and conformance with all local, state and federal guidance.

WORK EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Concord, NH

Chief Executive Officer

2018-present

- Assures the organization has long-range strategy which makes consistent and timely progress towards meeting the Agencies overall mission
- Responsible for the general supervision of all grant awards, ensuring that all statutory, regulatory, and /or program and financial requirements are met, that generally accepted accounting principles are applied, and that all program and financial policies and procedures are adhered to.
- Provide leadership in developing programs, organizational structures and financial systems that carry out the instructions and policies authorized by the Board
- Establish sound working relationships and cooperative arrangements with community groups, organizations and all funding sources important to the development of the agency and programs.
- See that the Board Director is kept fully informed and up to date on the condition of the organization and all important Federal, State or local requirements impacting on the Agency and/or its programs.

Southern New Hampshire Services, Manchester, NH

Education and Nutrition Operations Director

2016 - 2018

- Coordinate, manage and monitor workings of Child Development, Women Infant and Children, and Literacy Programs, as well as development of an agency wide Two-Generational Approach to services
- Formulate, improve and implement departmental and organizational policies and procedures to maximize output. Monitor adherence to rules, regulations, and procedures
- Assist in the recruitment and placement of required staff; establishment of organizational structure; delegation of tasks and accountabilities
- Supervise staff, including establishment of work schedules and monitoring and evaluating performance in partnership with Executive Director
- Assist in development of strategic plans for operational activity; implement and manage operational plans

Director of Child Development Programs

2001-2016

- Hire, coach and evaluate the performance of Program Managers, Specialists, Coordinators, Center Directors, Teachers and Head Start support staff
- Provide coaching, and learning opportunities for all employees focused on promoting, supporting and improving early development of children from the prenatal stage to five years of age using research - based practices
- Plan and implement strategic interventions with Program Managers, Specialists, Coordinators and Center Directors for sites needing administrative support and direction
- Plan, coordinate and facilitate regular leadership meetings for evaluating and strengthening systems to maintain the highest quality of services in compliance with Head Start Performance Standards
- Develop internal structures, systems, and policies supporting major content areas of Head Start program including education, health, mental health, social services, parent involvement, nutrition, disabilities, and transportation

- Collaborate with managers and internal fiscal department in the monitoring and control of component budgets; identification and interpretation of Head Start and community needs; conformance to the Performance Standards and other regulatory requirements
- Work in partnership with internal departments to support project goals and meet customer expectations
- Establish and maintain relationships and collaborations with public school districts, systems of higher education, and other community agencies and partners
- Ensure adequate systems in place to maintain the highest quality of services to children and families in compliance with Head Start Performance Standards
- Ensure consistency in service delivery across the program with attention to inclusive practices and integration of component areas; encourage continuous improvement of systems.

Quality Assurance Director/Co-Director for Child Development Programs 1999-2001

- Established and managed a robust monitoring, analysis and evaluation system with well-defined results, milestones, and targets inclusive of Continuous Quality Improvement practices
- Monitored for quality and compliance at Grantee and Delegate level
- Worked closely with program Director to review, track and assess monitoring compliance throughout program operations
- Developed and implements a written quality assurance and performance evaluation plan in conjunction with Governing Board, Policy Council
- Interpreted and evaluated a variety of information to present it in meaningful oral or written form for varied audiences and provide reliable analysis leading to sound decision-making

Area Manager/Education Manager 1997-1999

- Supervision of various Child Care sites including direct supervision of Center Directors/Site Managers
- Coordinate personal and professional development and training plans for staff and ensure teaching staff progress towards educational requirements as supported by the Performance Standards
- Documented and administered both positive and negative feedback and utilize Performance Improvement Plans when warranted.

Child Care Center Director/Site Manager 1995-1997

- Supervised, mentored, coach and administered work plans and directives to staff
- Communicated areas of performance improvement to staff and promote training that reflected individual needs of staff members and the team as a whole
- Ensure program compliance with codes of state and local licensing agencies and grant requirements

New Hampshire Technical College, Nashua, NH

Instructor 1995-1997

- Taught Child Growth & Development and assisted in curriculum development for Early Childhood Education Program
- Planned and organized instruction to maximize documented student learning
- Employed appropriate teaching and learning strategies to communicate subject matter to students
- Modified, where applicable, instructional methods and strategies to meet diverse student needs

EDUCATION

Southern New Hampshire University, Manchester, NH

Master's in Business Administration June 2017

Notre Dame College, Manchester, NH

Bachelors of Arts in Elementary Education 1981

Jill Lesmerises

Profile

Experienced and self-motivated Accounting Professional bringing forth over 30 years of valuable progressive non-profit experience. Looking for an opportunity to use my non-profit experience to help guide an organization. Areas of experience range from cash management, bank reconciliations, accounts receivable, fixed assets, accounts payable, payroll, audit preparation, budget preparation, monitoring subrecipients, 403B pension compliance and audit preparation, employee benefits, and system implementations.

Employment Experience

10/21 – Present

Chief Fiscal Officer, Community Action Program Belknap-Merrimack Counties, Inc.

CAPBM is a not-for-profit with 25 million in revenue with 11 legal entities. The Agency has over 300 employees and holds 8 million in assets.

Oversee the daily activities of 6 fiscal staff, conduct budget meetings, prepare work papers for annual audit for agency and 10 housing projects, manage the daily cash flow of the agency and 10 housing projects, prepare paperwork for monitorings conducted by various funding sources, and review accounts payable input, journal entries, accounts receivable input, and monthly billings.

10/17 – 12/21

Senior Accountant, Southern New Hampshire Services, Inc.

Southern New Hampshire Services is a not-for-profit with 49 million in revenue with 30 legal entities. The Agency has over 400 employees and holds 84 million in assets.

Conduct monthly budget meetings, bill funding sources monthly, prepare work papers for annual audit, monitor subrecipients, prepare paperwork for monitoring conducted by various funding sources, review accounts payable input and manage daily workflow, provide backup for accounts payable and fuel assistance payable positions, prepare surveys for various governmental agencies, prepare ACA forms, prepare paperwork for 403B annual audit and file

5500, member and secretary of the 403B Committee, instrumental in getting PaperSave up and running within the Fiscal Department, prepare work papers for 26 housing programs

11/02 – 10/17

Staff Accountant, Community Action Program Belknap-Merrimack Counties, Inc.

At the time of my employment, Community Action Program Belknap-Merrimack Counties was a not-for-profit with 20 million in revenue. The Agency had over 479 employees and held over 7 million in assets.

Reconciled 36 bank accounts, billed funding sources monthly, prepared work papers for annual audit, prepared paperwork for monitoring by various funding sources, prepared and entered journal entries, reconciled general ledger accounts, reviewed daily accounts payable input, entered cash receipts in A/R system, provided backup for both payroll and accounts payable/receivable positions, managed daily workflow, and trained new accounting staff members

1/00 – 9/02

Account Supervisor (for 2 Companies), Whole Life, Inc.

Whole Life, Inc. is a not-for-profit with 6 million in revenue. The Agency had over 140 employees and held over 4 million in assets.

Prepared monthly and quarterly reports, yearly budgets, monthly invoices, work papers, and cost reports, prepared and entered journal entries, reconciled general ledger accounts, and billed Medicaid

9/98 – 1/00

Account Receivable Clerk (for 4 Companies), CSN Financial, Inc.

Coded cash receipts, prepared monthly invoices, and prepared accounts receivable and revenue work papers

5/93 – 9/98

Assistant Controller, Biosystems, Inc.

Collected past due accounts receivable both foreign and domestic, provided switchboard relief, handled petty cash funds, audited salesman expenses, cut accounts payable checks, prepared journal entries, performed payroll functions

3/88 – 5/93

Business Officer, The Caring Community of Connecticut, Inc.

The Caring Community of Connecticut is a not-for-profit with 18 million in revenue.

Answered phones, filed correspondence, handled petty cash funds, typed correspondence, coded cash receipts and disbursements, reconciled bank accounts, screened job applicants, prepared work papers, and participated in administrator on-call program

Educational Background

1996-2000

Bachelor Degree in Accounting, Eastern Connecticut State University

Graduated cum laude

1992-1996

Associate Degree in Accounting, Three Rivers Community Technical College

Named to Dean's list, graduated with high honors

1981-1985

Merrimack Valley High School

Member of National Honor Society, named to Honor Roll for 3 years

Volunteer Work

1/17 – Present

Director on The Loudon Communications Council

Council is responsible for the distribution of a monthly newspaper to the residents of Loudon and to maintain the Town of Loudon NH website. Also served as Treasurer of the Council for 2 years.

THERESA C. PAIGE, TRANSIT DIRECTOR

PROFESSIONAL EXPERIENCE

Transportation Director **July 2019 - Current** **Community Action Program Belknap & Merrimack Counties, Inc.**

As the Transportation Director for Community Action Program Belknap & Merrimack Counties, Inc. (CAPBMCI) I am responsible for all aspects of operations for Concord Area Transit, (CAT), a fixed route rural public transportation service which is funded with a variety of federal, state, county, and municipal funding. This funding includes: FTA 5311, and 5310 RCC grant funding through NHDOT; BEAS Title III funding; Medicaid reimbursed rides and a variety of other grant funding. All of these funding sources have extensive operating and reporting requirements.

In addition I am responsible for the ongoing tasks of: budgeting; employee hiring, training and retention; marketing and community outreach; vehicle maintenance; securing advertisers for signs on the buses; creating and updating policies and procedures; route scheduling design; determining eligibility for the ADA Paratransit service attached to CAT and processing invoices for both accounts payable and accounts receivable.

I am also responsible for the operations of the Concord Senior Transit service which is a demand response service in Concord, Penacook and Suncook for seniors aged 60 and older and the Rural Transportation Services (RTS) vehicles and drivers which provide demand response service to senior aged 60 and older throughout Belmont and Merrimack counties. CAPBMCI also runs a Volunteer Driver Program that covers all of Belknap and Merrimack counties. I also supervise the activities of the 5310 RCC funded Mobility Manager who provides services throughout the Mid-State RCC region.

Transit Director **Feb 2017 - July 2019** **Southwestern Community Services, Inc.**

As the Transit Director for Sullivan County Transportation (SCT) I was responsible for all aspects of operations for a rural public transportation service which is funded with a variety of federal, state, county, and municipal funding. This funding included: FTA 5311, and 5310 RCC grant funding through NHDOT; BEAS Title III funding; Medicaid reimbursed rides and a variety of other grant funding. All of these funding sources have extensive operating and reporting requirements.

In addition I was responsible for the ongoing tasks of: budgeting; employee hiring, training and retention; marketing and community outreach; vehicle maintenance; securing advertisers for signs on the buses; creating and updating policies and procedures; route scheduling design; maintaining a FTA compliant drug & alcohol testing program and processing invoices for both accounts payable and accounts receivable. The transportation service is based in Claremont NH, with three flex route systems that run in Claremont, Charlestown and Newport. There is also a Demand Response "Dial-A-Ride" service that runs in the larger Claremont area. SCT also runs a Volunteer Driver Program that covers all of Sullivan County.

**Independent Contractor
RLS & Associates, Inc.**

July 2013 – Current

I Provide training on a variety of transit-relating topics, including Passenger Assistance and Refresher, Emergency Procedures, and Defensive Driving.

**Associate and RTAP Liaison
RLS & Associates, Inc.**

Nov 2013 – Feb 2017

I was the in-state Program Liaison and lead trainer for the New Hampshire and Massachusetts RTAP Programs. As lead trainer I instructed in a variety of DOT required training areas including: Passenger Assistance and Refresher; Emergency Procedures; Defensive Driving; Pre-Trip Inspections; Drug & Alcohol Reasonable Suspicion Referral and several customer service based topics. I scheduled all trainings and coordinated with RLS contracted trainers to ensure that required trainings were available at regional training sites throughout New Hampshire and Massachusetts. In addition I was responsible for state DOT technical assistance compliance reviews for FTA Drug and Alcohol programs in NC, WI, VA, and NH and several 5311 DOT compliance reviews in NH.

I served as interim transportation director for Southwestern Community Services, Inc. in 2016 when they agreed to take on the responsibility for the only public transportation service in Sullivan County. This service had been abruptly shut down when another social service provider in the region ceased operations. In this transitional position I provided all of the traditional management activities of a transit manager as well as the additional responsibilities of repairing community relationships and improving the service image.

**Regional Transportation Coordinator
Community Action Program Belknap-Merrimack Counties, Inc.**

Sep 2013 – Nov 2013

- Responsible for assisting the Mid-State Regional Coordinating Council with collaborative initiatives that enhance transportation options in the Mid-State region.

- Performed outreach activities to engage stakeholders and educate the public.
- Served as the liaison to state and local transit groups.
- Facilitated transportation coordination among public, private, and volunteer transit providers and stakeholders to enhance options for consumers.
- Marketed transportation services available to the Mid-State Region residents.
- Organized and completed local and regional needs assessments to identify unmet transportation needs.
- Reviewed barriers to transportation in the Mid-State Region and made recommendations to resolve issues.
- Assisted with organizing and carrying out the activities of the Mid-State RCC sub-committees. Assisted with the facilitation of meetings as assigned.

Mobility Manager

Sept 2010 – Sep 2013

Community Action Program Belknap-Merrimack Counties, Inc.

- Promoted, enhanced and facilitated access to transportation services, including integration and coordination of services for individuals with disabilities, older adults, individuals with low English proficiency, low income individuals and the general public.
- Provided coordinated services to human service organizations, including individualized travel training and trip planning activities for customers.
- Advocated and promoted the use of the WTS, CAT, and RTS transit systems with the general public, the business community, and human service organizations.
- Researched, secured, and managed grant funding and donations to support transportation services.
- Maintained close working relationships with all passenger transit providers in the region to improve ride referrals and collaboration of existing resources.
- Worked to improve access to jobs and employment support services by identifying and reducing barriers preventing use of transportation.
- Assisted in the development of transportation resources information including, but not limited to, bus schedules, resource manuals, brochures, Web pages, and signage improvements.
- Presented transportation resource information at community events and conferences.
- Conducted outreach to community organizations to identify unmet needs.

- Provided monthly training to transportation staff on topics including customer service, disability awareness and dealing with difficult passengers.

Independent Living Services Director Jan 2002 – Aug 2010
Granite State Independent Living

- Responsible for the supervision and day to day activities of the Independent Living Services case management program. These services included peer support and counseling, skills training, and advocacy.
- Responsible for the overall management of the Home Access/Modifications, Adaptive Equipment program, funded by grants and individual donations.
- Developed and managed a travel training initiative to assist individuals with disabilities gain better access to public transportation.
- Provided disability awareness, people first language, and customer service trainings to staff, community groups and transit providers.
- Secured funding for new and on-going programs, including grant writing and reporting.
- Supervised, coached, and evaluated a service delivery staff comprised of diverse personalities, (including staff located off-site), assuring the quality and consistency of services which were provided.
- Promoted the use of GSIL services through outreach, to the general public, other service providers and professionals. Supervised the development of brochures, presentation materials and other tools to assist with outreach efforts.
- Developed new services in response to needs evidenced in the market place. Assessed the needs of the community, and conducted an annual evaluation of consumer satisfaction with services.
- Responsible for the preparation of quarterly and annual reports and budgets.

Financial Case Manager

MIMS/Community and Vocational Outreach Worker 1996 –2001
White Mountain Mental Health and DD Services

- Assessed financial needs of individuals and assisted them in enhancing, securing, and maintaining State and Federal benefits.
- Served as a resource for other program staff handling benefits for consumers.
- Maintained personally supportive relationships with individuals and their families, without encouraging unnecessary dependence.
- Interfaced effectively with community supports on behalf of the client.

- Coordinated and implemented treatment plans for mental health consumers and their families.
- Resolved routine client needs and problems in the community independently.

EDUCATION

- Certified Community Transit Manager (CCTM) through CCTA
- Certified in Advanced Mobility Device Securement through the National Transit Institute
- Certified in Comprehensive ADA Paratransit Eligibility through the National Transit Institute
- Certified in Advanced Practices in Paratransit Service through Easter Seals Project Action
- Certified as Lead Trainer through Q'Staint
- Certified as FTA Drug & Alcohol Reasonable Suspicion Referral Supervisor
- Certified Master Gardener through the UNH Cooperative Extension and active presenter for the Master Gardener Speakers Bureau
- Course work in Human Services Springfield College, Manchester, NH (2002-04) and New Hampshire Community Technical College (1997-2001)



TRANSPORTATION SERVICES
RFA-2023-BEAS-07-TRANS-A01

KEY PERSONNEL

Name	Job Title	Amount Paid from this Contract
Jeanne Agri	Chief Executive Officer	\$0.00
Jill Lesmerises	Chief Fiscal Officer	\$0.00
Terri Paige	Transportation Director	\$0.00

ARC
13



**STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES**

Lori A. Weaver
Interim Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dbhs.nh.gov

December 20, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **Retroactive** contracts with the Contractors listed below, in an amount not to exceed \$2,276,402.70, for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective Retroactive to January 1, 2023, upon Governor and Council approval, through June 30, 2024. 51% Federal Funds, 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.90
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70
Gibson Center for Senlor Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177675	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$196,074.60
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Total:			\$2,276,402.70

*An additional contract with North Conway Community Center dba. Carroll County Retired & Senior Volunteer Program is pending signature and will be submitted to Governor and Executive Council at a later date.

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

See attached fiscal details sheet.

Explanation

This request is Retroactive because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022.

The purpose of this request is to provide on-demand transportation, in which the Contractors provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractors will deliver the services as directed by the Department, in accordance with Older Americans Act Services: Title IIIB-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based service, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 1764 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule He-E 502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses, from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions, Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

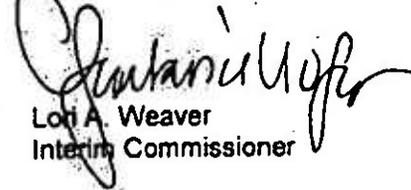
Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

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

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY- ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Strafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$6,897.50	\$0	\$6,897.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,169.00	\$0	\$128,169.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Easter Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.80	\$0	\$8,544.80
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$164,349.60	\$0	\$164,349.60
2024	512-500352	Transportation of Clients	48130315	\$318,363.90	\$0	\$318,363.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$85,367.60	\$0	\$85,367.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,124.50	\$0	\$128,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,967.80	\$0	\$21,967.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10
St. Joseph Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.60	\$0	\$17,850.60
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80
Tri-County Community Action Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,236.20	\$0	\$125,236.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$0	\$2,276,402.70

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

Project ID # RFA-2023-BEAS-07-TRANS

Project Title Transportation Services

	Maximum Points Available	CAP-BM, Belknap	CAP-BM Merrimack	Carroll County Retired & Senior Volunteer	Community Action Partnership of, Strafford County	Easterseats NH Hillsborough	Easterseats NH Merrimack	Easterseats NH Rockingham	Easterseats NH Strafford	Gibson Center for Senior Services, Inc
Technical										
Capacity Q1	25	24	24	22	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	9	8	8	8	8	8	9
Experience Q4	30	27	27	28	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name
1 Maureen Brown
2 Laurie Heath
3 Thom O'Connor

Title
BEAS Nutritionist
Finance Administrator
Community Based Programs Admin.

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

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc	Grafton County Senior Citizens Council, Inc-Subvan	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc	St. Joseph Comm. Services dba MOW of Hillsborough Cty	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA at HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	6	8	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name	Title
1. Maureen Brown	BEAS Nutritionist
2. Laurie Heath	Finance Administrator
3. Thom O'Connor	Community Based Programs Admin.

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-02

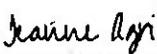
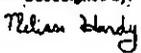
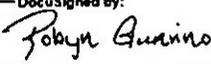
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

I. 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 Community Action Program Belknap-Merrimack Counties, Inc.		1.4 Contractor Address 2 Industrial Park Dr, Concord, NH 03301	
1.5 Contractor Phone Number 603-225-3295	1.6 Account Number 05-95-48-481010-7872	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$386,495.10
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 12/21/2022		1.12 Name and Title of Contractor Signatory Jeanne Agri Chief Executive Officer	
1.13 State Agency Signature DocuSigned by:  Date: 12/21/2022		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 12/27/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form, P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, of this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date"), upon Governor and Council approval.

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

3.3. The parties may extend the Agreement for up to four (4) 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 12.3 as follows:

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

1.4. Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5. Paragraph 9, Termination, is amended to read as follows:

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



**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

- (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
- 9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.
- 9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available, countywide, in Belknap County, NH and Merrimack County, NH.
- 1.3. For the purposes of this Agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 1.12. The Contractor must provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
 - 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
 - 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
 - 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
 - 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
 - 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
 - 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.
 - 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
 - 1.20. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.
- 1.30. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

within 30 days of the Agreement effective date.

1.31. The Contractor must comply with the following staffing requirements:

- 1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;
- 1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and
- 1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:
 - 1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;
 - 1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;
 - 1.31.4.3. A description of time periods necessary for obtaining staff replacements;
 - 1.31.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in a timely manner; and
 - 1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.32. Driver and Vehicle Requirements

- 1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:
 - 1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;
 - 1.32.1.2. Passenger and wheelchair accessibility; and
 - 1.32.1.3. Availability and functioning of seat belts.
- 1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:
 - 1.32.2.1. Interior of vehicles are clean and well maintained;

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
 - 1.32.2.3. Smoking is prohibited in all vehicles; and
 - 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.
 - 1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.
 - 1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:
 - 1.32.4.1. Drivers must maintain a valid driver's license; and
 - 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.
 - 1.33. Reporting Requirements
 - 1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and
 - 1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.33.2.1. The number of clients served by town and in the aggregate;
 - 1.33.2.2. Total amount of donations collected;
 - 1.33.2.3. Expenses for services provided;
 - 1.33.2.4. Revenue, by funding source;
 - 1.33.2.5. Total amount of donation and/or fees collected from all individuals;
 - 1.33.2.6. Actual units served;
 - 1.33.2.7. Number of unduplicated clients served;

DS
JA

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.33.2.8. Number of clients served with other funds than through the resulting contract;
 - 1.33.2.9. Unmet need/waiting list;
 - 1.33.2.10. Lengths of time clients are on a waiting list;
 - 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
 - 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
 - 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
 - 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department, and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
- 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report; in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
- 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.
- 1.34. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department, on at least an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.34.1. Ensure the Department has access to participant files;
 - 1.34.2. Ensure financial data is available, as requested by the Department; and
 - 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department.
- 1.35. Performance Measures
- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.
- 2. Exhibits Incorporated**
- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
 - 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
 - 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.
- 3. Additional Terms**
- 3.1. Impacts Resulting from Court Orders or Legislative Changes
 - 3.1.1. The 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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
Transportation Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County, NH	3,493	\$14.10 per one way trip	\$49,251.30
Merrimack County, NH	5,597	\$14.10 per one way trip	\$78,917.70
Total	9,090	\$14.10 per one way trip	\$128,169.00

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Belknap County, NH	6,985	\$14.10 per one way trip	\$98,488.50
Merrimack County, NH	11,336	\$14.10 per one way trip	\$159,837.60
Total	18,321	\$14.10 per one way trip	\$258,326.10

5. 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.

DS
JA

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

- 5.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 5.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to to DHHS.DMUOptions@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

6. 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.
7. 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.
8. 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.
9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. 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.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. 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,

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

- 9.2.1. 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.
- 9.3. 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.
- 9.4. 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.
- 9.5. 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.

New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEEES OTHER THAN INDIVIDUALS

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

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

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

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

JA



New Hampshire Department of Health and Human Services
Exhibit D

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

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

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

Vendor Name: Community Action Program Belknap-Merrimack, I

12/21/2022

Date

DocuSigned by:

Jeanne Agri

Name: Jeanne Agri

Title: Chief Executive Officer



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

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

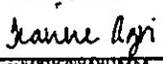
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection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

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

Vendor Name: Community Action Program Belknap-Merrimack, I

12/21/2022

Date

DocuSigned by:

 Name: Jeanne Agri
 Title: Chief Executive Officer

Vendor Initials 
 Date 12/21/2022



New Hampshire Department of Health and Human Services
Exhibit F

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

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

INSTRUCTIONS FOR CERTIFICATION

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

ML



New Hampshire Department of Health and Human Services
Exhibit F

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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Community Action Program Belknap-Merrimack,

12/21/2022

Date

DocuSigned by:

Jeanne Agri

Name: Jeanne Agri

Title: Chief Executive Officer

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

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

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

Exhibit G

Contractor Initials

DS
jl

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Community Action Program Belknap-Merrimack,

12/21/2022

Date

DocuSigned by:

Jeanne Agri

Name: Jeanne Agri

Title: Chief Executive Officer

Exhibit G

Contractor Initials

DS
JA

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



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Community Action Program Belknap-Merrimack,

12/21/2022

Date

DocuSigned by:

Name: Jeanne Agri
Title: Chief Executive Officer



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) Definitions.

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

3/2014

Contractor Initials JA

Date 12/21/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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

JA



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.

- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:

- o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
- o The unauthorized person used the protected health information or to whom the disclosure was made;
- o Whether the protected health information was actually acquired or viewed
- o The extent to which the risk to the protected health information has been mitigated.

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

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



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

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

3/2014

Contractor Initials JA

Date 12/21/2022

New Hampshire Department of Health and Human Services



Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

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

3/2014

Contractor Initials

Date 12/21/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

Department of Health and Human Services

~~The State of~~

Melissa Hardy

Signature of Authorized Representative

Melissa Hardy

Name of Authorized Representative
Director, DLTSS

Title of Authorized Representative

12/21/2022

Date

Community Action Program Belknap-Merrimack, I

~~Name of the Contractor~~

Jeanne Agri

Signature of Authorized Representative

Jeanne Agri

Name of Authorized Representative

Chief Executive Officer

Title of Authorized Representative

12/21/2022

Date

JA



New Hampshire Department of Health and Human Services
Exhibit J

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

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

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

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

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

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

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

Contractor Name: Community Action Program Belknap-Merrimack,

12/21/2022

Date

DocuSigned by:

Jeanne Agri

Name: Jeanne Agri

Title: Chief Executive Officer

Contractor Initials

DS
JA

Date 12/21/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

1. The UEI (SAM.gov) number for your entity is: FND1A6MY3JD3
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

 NO X YES

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

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

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

 NO X YES

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

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

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

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative 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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

DS
JA

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

03
JA

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Easter Seals New Hampshire, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on January 18, 2023 (Item #13), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2026
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$355,531.50
3. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023, Assistance Listing Number (ALN) 93.044, FAIN 2201NHOASS and FAIN 2301NHOASS.
 - 1.2. 49% General funds.
4. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	4,588	\$14.10 per one way trip	\$64,690.80
Merrimack County, NH	142	\$14.10 per one way trip	\$ 2,002.20
Rockingham County, NH	94	\$14.10 per one way trip	\$1,325.40
Strafford County, NH	1,044	\$14.10 per one way trip	\$14,720.40
TOTAL	5,868	\$14.10 per one way trip	\$82,738.80

3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	5,169	\$14.10 per one way trip	\$72,882.90
Merrimack County, NH	142	\$14.10 per one way trip	\$ 2,002.20

ds
ck

Rockingham County, NH	94	\$14.10 per one way trip	\$1,325.40
Strafford County, NH	1,044	\$14.10 per one way trip	\$14,720.40
TOTAL	6,449	\$14.10 per one way trip	\$90,930.90

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	5,169	\$14.10 per one way trip	\$72,882.90
Merrimack County, NH	142	\$14.10 per one way trip	\$ 2,002.20
Rockingham County, NH	94	\$14.10 per one way trip	\$1,325.40
Strafford County, NH	1,044	\$14.10 per one way trip	\$14,720.40
Total	6,449	\$14.10 per one way trip	\$90,930.90

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	5,169	\$14.10 per one way trip	\$72,882.90
Merrimack County, NH	142	\$14.10 per one way trip	\$ 2,002.20
Rockingham County, NH	94	\$14.10 per one way trip	\$1,325.40
Strafford County, NH	1,044	\$14.10 per one way trip	\$14,720.40
Total	6,449	\$14.10 per one way trip	\$90,930.90

5. Modify Exhibit C, Payment Terms, Section 4, to read:

4. Reserved

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

2/28/2024

Date

DocuSigned by:
Melissa Hardy
Name: Melissa Hardy
Title: Director, DLSS

Easter Seals New Hampshire, Inc.

2/28/2024

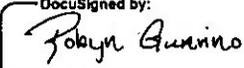
Date

DocuSigned by:
Catherine Kuhn
Name: Catherine Kuhn
Title: COO, Programs

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

2/29/2024
Date

DocuSigned by:

Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that EASTER SEALS NEW HAMPSHIRE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 06, 1967. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 61290

Certificate Number: 0006194169



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

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

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

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

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on February 14, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Maureen Beauregard, President & CEO; Catherine Kuhn, Chief Operating Officer; Tina Sharby, Chief Human Resources Officer; Peter Hastings, Chief Information Officer; Pamela Hawkes, Chief Development Officer; Michele Talwani, Chief Communications & Marketing Officer and Bradford E. Cook, Secretary and General Counsel of the corporation. (may list more than one person)
(Name and Title of Contract Signatory)

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

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

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

Dated: February 27, 2024



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



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/5/2024

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 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 Hays Companies, Inc. 980 Washington St., Suite 325 Dedham MA 02026	CONTACT NAME: Patricia MacDonald PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: Patricia.Macdonald@bbrown.com														
INSURED Easter Seals New Hampshire, Inc 555 Auburn Street Manchester NH 03103	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;">INSURER(S) AFFORDING COVERAGE</th> <th style="width: 20%;">NAIC #</th> </tr> <tr> <td>INSURER A: The North River Insurance Company</td> <td>21105</td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: The North River Insurance Company	21105	INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: The North River Insurance Company	21105														
INSURER B:															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES **CERTIFICATE NUMBER: 24-25 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
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: _____						EACH OCCURRENCE \$ _____ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ _____ MED EXP (Any one person) \$ _____ PERSONAL & ADV INJURY \$ _____ GENERAL AGGREGATE \$ _____ PRODUCTS - COMP/OP AGG \$ _____ _____ \$ _____
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ _____ BODILY INJURY (Per person) \$ _____ BODILY INJURY (Per accident) \$ _____ PROPERTY DAMAGE (Per accident) \$ _____ _____ \$ _____
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED: _____ RETENTION \$: _____						EACH OCCURRENCE \$ _____ AGGREGATE \$ _____ _____ \$ _____
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	406-740231-9	1/1/2024	1/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

CERTIFICATE HOLDER State of NH Dept. of Health & Human Services 129 Pleasant St. Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE James Hays/TADRIG
---	---



Mission Statement:

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

**BAKER
NEWMAN
NOYES**

**Easter Seals New Hampshire, Inc.
and Subsidiaries**

**Consolidated Financial Statements and
Other Financial Information**

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

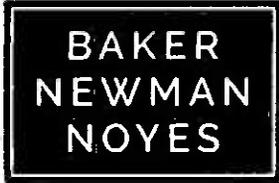
EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

**CONSOLIDATED FINANCIAL STATEMENTS AND
OTHER FINANCIAL INFORMATION**

For the Years Ended August 31, 2022 and 2021

CONTENTS

	<u>Page</u>
Independent Auditors' Report	1
Consolidated Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statements of Activities and Changes in Net Assets	5
Consolidated Statements of Functional Expenses	9
Consolidated Statements of Cash Flows	11
Notes to Consolidated Financial Statements	13
Other Financial Information:	
Consolidating Statements of Financial Position	40
Consolidating Statements of Activities and Changes in Net Assets	44
Consolidating Statements of Functional Expenses	48



INDEPENDENT AUDITORS' REPORT

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

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Financial Information

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

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

Other Reporting Required by *Government Auditing Standards*

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

August 31, 2022 and 2021

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

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2022

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

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

Year Ended August 31, 2022

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

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2021

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

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

Year Ended August 31, 2021

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

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2022

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

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2021

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

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended August 31, 2022 and 2021

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended August 31, 2022 and 2021

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

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

1. Corporate Organization and Purpose

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

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

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

2. Summary of Significant Accounting Policies

Principles of Consolidation

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

Cash, Cash Equivalents and Restricted Cash

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

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

2. Summary of Significant Accounting Policies (Continued)

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

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

Assets Limited as to Use and Investments

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

Beneficial Interest in Trust

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

Fixed Assets

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

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

2. Summary of Significant Accounting Policies (Continued)

Long-Lived Assets

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

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

Bond Issuance Costs

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

Revenue Recognition and Program and Other Accounts Receivable

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

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

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

2. Summary of Significant Accounting Policies (Continued)

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

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

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

Advertising

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

Functional Allocation of Expenses

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

Charity Care (Unaudited)

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

2. Summary of Significant Accounting Policies (Continued)

Income Taxes

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

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

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

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

Use of Estimates

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

Derivatives and Hedging Activities

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

2. Summary of Significant Accounting Policies (Continued)

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

Increase (Decrease) in Net Assets from Operations

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

Recent Accounting Pronouncements

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

2. Summary of Significant Accounting Policies (Continued)

Subsequent Events

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

3. Classification of Net Assets

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

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

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

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

3. Classification of Net Assets (Continued)Endowment Net Asset Composition by Type of Fund

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

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

Changes in Endowment Net Assets

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

3. Classification of Net Assets (Continued)

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

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

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

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

3. Classification of Net Assets (Continued)Net assets with donor restrictions

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

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

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

Investment and Spending Policies

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

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

4. Liquidity and Availability

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

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

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

5. Contributions Receivable

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

2023	\$189,582
2024	3,380
2025	2,000
2026	2,000
2027	<u>1,000</u>
	<u>\$197,962</u>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

6. Revenues

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

	<u>Fees and Tuition</u>	<u>Grants</u>	<u>Total</u>
<u>2022</u>			
Residential and educational services	\$33,336,907	\$ 478,631	\$33,815,538
Community based services	2,529,116	21,853,895	24,383,011
Farnum Center	5,912,587	3,175,028	9,087,615
Family support services	6,796,612	515,896	7,312,508
Senior services	4,332,135	1,567,091	5,899,226
Transportation services	3,649,934	21,928	3,671,862
Outpatient and early support services	1,030,926	1,787,197	2,818,123
Children development services	1,661,031	494,511	2,155,542
Workforce development	1,878,376	1,125	1,879,501
Other programs	<u>786,996</u>	<u>1,734,848</u>	<u>2,521,844</u>
	<u>\$61,914,620</u>	<u>\$31,630,150</u>	<u>\$93,544,770</u>
<u>2021</u>			
Residential and educational services	\$28,646,886	\$ 982,152	\$29,629,038
Community based services	2,190,706	20,537,778	22,728,484
Farnum Center	9,104,776	3,875,518	12,980,294
Family support services	7,150,066	352,915	7,502,981
Senior services	3,831,492	2,018,562	5,850,054
Transportation services	2,999,166	36,563	3,035,729
Outpatient and early support services	1,037,854	1,580,370	2,618,224
Children development services	1,922,827	587,504	2,510,331
Workforce development	2,111,411	5,831	2,117,242
Other programs	<u>1,025,577</u>	<u>3,119,181</u>	<u>4,144,758</u>
	<u>\$60,020,761</u>	<u>\$33,096,374</u>	<u>\$93,117,135</u>

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

6. Revenues (Continued)

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

7. LeasesOperating

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

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

8. Fixed Assets

Fixed assets consist of the following at August 31:

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

8. Fixed Assets (Continued)

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

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

9. Investments and Assets Limited as to Use

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

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

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

10. Retirement Plans

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

10. Retirement Plans (Continued)

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

11. Borrowings

Borrowings consist of the following at August 31:

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

11. Borrowings (Continued)

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

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

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

Lines of Credit and Other Financing Arrangements

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

11. Borrowings (Continued)

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

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

NHHEFA 2016A and 2016B Revenue Bonds

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

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

Mortgage Notes Payable

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

11. Borrowings (Continued)

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

Notes Payable

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

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

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

11. Borrowings (Continued)

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

Payroll Protection Program Loan

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

Interest Rate Swap Agreement

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

11. Borrowings (Continued)

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

Debt Covenants

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

12. Donated Services

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

13. Related Party Transactions

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

14. Fair Value of Financial Instruments

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

14. Fair Value of Financial Instruments (Continued)

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

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

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

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

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

Investments and Assets Limited as to Use

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

Beneficial Interest in Trust Held by Others

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

Interest Rate Swap Agreement

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

14. Fair Value of Financial Instruments (Continued)

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

14. Fair Value of Financial Instruments (Continued)

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

14. Fair Value of Financial Instruments (Continued)

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

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

15. Acquisition of The Way Home

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

16. Champlin Place Limited Partnership

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

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

Capital Contributions

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

Deferred Developer Fee

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

Ground Lease

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

16. Champlin Place Limited Partnership (Continued)

Community Development Block Grant Loan and Agreements

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

Sponsor Loan and Terms

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

Reimbursement Agreements

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2022 and 2021

16. Champlin Place Limited Partnership (Continued)

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

Right of Refusal and Option Agreement

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

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

Guaranty Agreement

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

OTHER FINANCIAL INFORMATION

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2022

ASSETS

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

LIABILITIES AND NET ASSETS

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

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2021

ASSETS

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

LIABILITIES AND NET ASSETS

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2022

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

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

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2021

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

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

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2022

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

* Includes Champlin Place, Inc.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2021

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



NH, VT & Farnum

Chairman

Andrew MacWilliam

Past Chairman

Matthew Boucher

Vice Chairman

Thomas Sullivan

Chairman Elect & Treasurer

Bryan Bouchard

Assistant Treasurer

Paul Voegelin

Secretary

Mary Flowers

General Counsel & Assistant Secretary

Bradford Cook (non-voting)

2023 Board of Directors

Trevor Arp

Gregory Baxter, MD

Rick Courtemanche

Eddie Edwards

Ryan Fox

Charles Goodwin

Elizabeth Hitchcock

Linda James

William Lambrukos

Lucy Lange

Susan Martore-Baker

Tracey Pelton

Richard Rawlings

Linda Roth

Nathan Saller

Sanjeev Srinivasan

Tim Wade

Rob Wiczorek

Maureen Ann Beauregard

Professional Expertise

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

Professional Experience

November 1991–2019 Families in Transition

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

Key Accomplishments

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

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

Key Accomplishments

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

November 1991 – December 2017
President & Founder Manchester, NH

Key Accomplishments:

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

Contact

Community Service

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

Awards and Honors

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

- Personally Authored and awarded +\$20M in HUD funding from 1995 – 2008.
- Developed 272 housing units and 199 shelter beds.
- Specialty Programs developed:
 1. Willows Substance Use Treatment Center – Outpatient and Intensive Outpatient services. Use of 3rd party insurance and state billing. Negotiations with State of NH.
 2. Two Transitional Living Programs; one for men and one for women. Use of 3rd party insurance and state billing. Negotiations with the State of NH.
 3. Recovery Housing - Safe housing for Moms with Children who are recovering from substance use disorder. Negotiated with State of NH.
 4. Open Doors – In-home substance use disorder services for parent(s) and therapeutic services for children.
 5. Connections to Recovery – 4 Geographic area outreach to homeless with substance use disorder. SAMSHA \$1.5M.
- Acquired Organizations Include:
 1. Manchester Emergency Housing, 2012. Developed and expanded new family shelter that also includes a Resource Center in 2015.
 2. New Hampshire Coalition to End Homelessness, 2014. Elevated organization as a leader in advocacy, research and training on behalf of homeless families and individuals.
- Organization developed to assist Families in Transition – New Horizons with double bottom line of assisting with financial sustainability and deeper mission impact include:
 1. Housing Benefits, 2009. A not-for profit organization and federally designated Community Housing Development Organization that is prioritized in receiving 10% of federal funds for housing related activities. Acts as the property management company and housing development arm of Families in Transition – New Horizons. Both the property management and developer fees assist with the organization's sustainability.
 2. OutFITters Thrift Store, 2003. An LLC entrepreneurial business venture that provides profits and management fees to provide unrestricted resources for Families in Transition's mission. Assists in the sustainability of the organization and is the entry point for in-kind donors who become volunteers and eventually provide financial support the organization through financial donations.
 3. Wilson Street Condo Association, 2018. Development of housing and commercial real estate, \$3.9M. A project that houses a collaborative effort amongst four not-for profit organizations with a focus on a substance use disorder. Provides property management and developer fees to assist

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

in organization's sustainability.

4. Antoinette Hill Condo Association, 2019. Purchase of housing units, \$1.6M. Provides property management and developer fees to assist in organization's sustainability.
5. Hope House, 2018. With a majority of gifts from two individuals, developed and implemented first shelter for families in the lakes region. The facility includes a commercial rental component of cell antennae and business rental income utilized to assist with the organizations sustainability.

November 1987 – March 1991

Child Protective Service Worker II

Portsmouth, NH

State of New Hampshire, Division for Children and Youth Services

Professional Expertise

Bachelor of Science University of New Hampshire, 1987

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

References

Available Upon Request

Claire H. Gagnon, CPA

XX
XX

Experience

Easterseals New Hampshire Manchester, NH

Senior Vice President/Controller

June 2007 – Current

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

ShootingStar Broadcasting of NE, LLC Derry, NH

Director of Finance

September 2005 – February 2007

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

Claire H. Gagnon, CPA

Page 2

Daniel Webster Council, Boy Scouts of America, Inc.

Manchester, NH

Controller

1997 – September 2005

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

Lynne M. Hudson, PC

Andover, MA

Manager

1994 – 1997

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

Creelman & Smith

Boston, MA

Senior Accountant

1992 – 1994

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

Smith Batchelder & Rugg

Manchester, NH

Senior Accountant

1988 - 1992

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

Volunteer

Board Treasurer, New Hampshire Legal Assistance

Member 100 Women Who Care

Tax Preparer AARP

Graduate Leadership Greater Manchester 2019

2014-2018

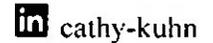
Education

Plymouth State College, B.S. Accounting, May 1987

CPA Certified 1991

Granite State College, Leadership Academy, September 2015

CATHY KUHN, PHD



STRATEGIST | COMMUNITY RELATIONS | NONPROFIT MANAGEMENT

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

Signature Achievements & Competencies

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

PROFESSIONAL HIGHLIGHTS

EXECUTIVE DIRECTOR

Metropolitan Housing Coalition Louisville, KY | October 2020 - Present

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

PROFESSIONAL HIGHLIGHTS - CONTINUED

HOUSING DEVELOPMENT CONSULTANT

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

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

PROFESSIONAL HIGHLIGHTS - CONTINUED

CHIEF STRATEGY OFFICER/INTERIM TEAM EXECUTIVE DIRECTOR

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

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

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

CATHY KUHN, PhD

PROFESSIONAL HIGHLIGHTS - CONTINUED

DIRECTOR

New Hampshire Coalition to End Homelessness | 2012-2020

- Established, developed and managed agency Board of Directors.
- Led statewide advocacy activities in the response to COVID-19 highlighting the need for shelter decompression, isolation and quarantine locations, testing, and PPEs for staff and people experiencing homelessness in NH.
- Served as subject matter expert on the issue of homelessness across the state.
- Developed and authored annual report on the State of Homelessness in New Hampshire.
- Management of all programmatic and financial affairs of the agency including strategic planning and implementation of new programming.
- Created and implemented the Granite Leaders Program, a six month leadership training program for people with histories of homelessness interested in leadership opportunities in their communities.
- Provided trainings on trauma informed services and other best practices in service provision for people experiencing homelessness.
- Researched and authored Community Analyses of Housing and Homelessness, Wakefield, NH. 2018
- Developed and implemented marketing strategies and public awareness activities.
- Identified and led statewide collaborations and innovations in homeless services, including the establishment of the NH Homeless Advocate Leader Collaborative.
- Served as the Chairperson of the NH Governor's Interagency Council of Homelessness, appointed under Governor Hassan and Governor Sununu.
- Led state and local advocacy efforts including public testimony at legislative hearings.
- Founded Research Program Facilitating Research on Homelessness with faculty and students in institutions of higher learning across NH.

PROFESSIONAL HIGHLIGHTS - CONTINUED

ADJUNCT PROFESSOR

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

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

Additional Achievements, Education & Board Service, Continued Page 3

PROFESSIONAL HIGHLIGHTS - CONTINUED

**UNITED STATES PEACE CORPS VOLUNTEER
PANAMA | 1997-1999**

- Environmental Education Instructor, Grades K-5.

EDUCATION & PROFESSIONAL DEVELOPMENT

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

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

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

BOARD LEADERSHIP & PROFESSIONAL ACHIEVEMENTS

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

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

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

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

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

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

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

Graduate, Leadership New Hampshire | Class of 2019

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

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

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

Guest on KY Radio Alliance Show | 2021

CATHY KUHN, PhD

BOARD LEADERSHIP & PROFESSIONAL ACHIEVEMENTS, CONTINUED

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

Subject Matter Expert

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

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

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

Areas of expertise include:

Strong analytical and organizational skills
Ability to manage multiple tasks simultaneously
Employment Law and Regulation Compliance
Strategic management, mergers and acquisitions

Problem solving and complaint resolution
Policy development and implementation
Compensation and benefits administration

PROFESSIONAL EXPERIENCE

Chief Human Resources Officer 2012-Present

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

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

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

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

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

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

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

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

EDUCATION

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

ORGANIZATIONS

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

Peter C. Hastings

C-LEVEL INFORMATION TECHNOLOGY EXECUTIVE

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

Career Profile

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

Core areas of expertise include:

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

Selected value-offered Highlights

- **Making Cyber Security a critical priority;** Demonstrating that Cybersecurity needs to be a top priority of every organization through examples. Then creating policy and awareness training to ensure the security of all environments by each.
- **Driving force to standardized Software configuration Management Enterprise-Wide;** drove innovation in the State of New Hampshire by standardizing software development processes across the enterprise, utilizing a centralized software configuration management tool. Oversaw an enterprise migration from individual servers to a virtual enterprise environment containing over 300 servers saving both money and staff hours.
- **Led team to standardize a hybrid ERP implementation process for global deployment;** produced an Oracle ERP implementation methodology that utilized internal personnel instead of consultants saving the company over 20 million dollars in 6 years. This process streamlined the project schedule from 12 months to 21 weeks per manufacturing facility. This methodology was executed in 24 countries over 24 months, resulting in the conversion of 108 manufacturing facilities to a common ERP platform.

PROFESSIONAL EXPERIENCE

Easterseals - Manchester, NH

November 2021 – Present

Chief Information Officer / Information Security Officer

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

Merrimack College – No. Andover MA

July 2015 – November 2021

Associate Vice President/CIO

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

STATE OF NEW HAMPSHIRE - Concord, New Hampshire
Commissioner/CIO Department of Information Technology
Acting Commissioner/CIO Department of Information Technology
Interim Commissioner/CIO Department of Information Technology

March 2007 to August 2014
June 5, 2013, to August 2014
October 17, 2012, to June 5, 2013
April 2010 to February 2011

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

Director of Agency Software Division

March 2008 – June 2013

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

Agency IT Leader (Department of Safety)

March 2007 – March 2008

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

VECTRON INTERNATIONAL CORP - Hudson, NH

July 2005 – February 2007

Director of Global IT

Reported to the CFO - responsibilities encompassed managing the \$10 million IT budget, 4 direct and 13 indirect reports providing global support for continuous operations for ERP, LAN/WAN, infrastructure, telecommunications, and end-user computing environment. LI

SANMINA-SCI Corp - Salem, NH

April 1996 – January 2005

Sr. Director of Global EMS Services

January 2003 – January 2005

Managed a direct staff of 10 and was responsible for the planning, master scheduling and managing the migrating of 108 global manufacturing facilities to the Oracle 11i ERP System.

Sr. Director of Mergers & Acquisitions, Administration

November 2001 – January 2003

Managed a direct staff of 7 and was responsible for creating, developing and managing the M&A administration team while managing the IT \$35M budget.

Sr. Director of Global Applications

April 2000 – November 2001

Managed a direct staff of 25 and worked closely with other Directors to understand their business requirements and issues to translate them into technical deliverables for the application group.

Director of Americas Field IT

April 1996 – April 2000

Managed a direct staff of 30 and was responsible for supporting 65 manufacturing facilities throughout North American and for supporting all aspects regarding telecommunications and business systems in the Eastern division of the company.

Education and Credentials

Merrimack College: Master's of Science in Management - MSM

Rivier University: Awarded a BA in Individualized Studies - Summa Cum Laude

Northern Essex Community College: Awarded an Associates in Electronic Technologies - Cum Laude

Military

United States Army, Honorable Discharge

Affiliations

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

Interests

Family
 Chess
 Outdoor Activities
 Theater
 Music
 Building

—○ PAMELA HAWKES ○—
DIRECTOR OF DONOR RELATIONS

CONTACT

PERSONAL EXPERIENCE

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

PROFILE

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

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

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

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

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

SKILLS

- DONOR RELATIONS EXPERT
- BOARD DEVELOPMENT
- NONPROFIT LEADERSHIP
- STRATEGIC THINKER

**EXPERIENCE AT
NH COMMUNITY LOAN FUND**

Director of Donor Relations

2021- Present

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

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

**EXPERIENCE AT
FAMILIES IN TRANSITION**

Chief Development Officer/VP of Resource Dev.

2019- 2021

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

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

Director of Resource Development

2016-2019

EDUCATION

Southern New Hampshire

University

Masters of Science Marketing

Southern New Hampshire

University

Bachelor's Degree Business Administration and Management

Southern New Hampshire

University

Leadership of Nonprofit Organizations, Graduate Certificate

NHTI, Concord

Associates, Criminal Justice

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

Donor Relations Manager

2011-2016

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

Volunteer & In Kind Coordinator

2008-2011

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

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

MICHELE TALWANI, MBA

★ Southern New Hampshire

COMMUNICATIONS & COMMUNITY RELATIONS LEADER

BRAND AMBASSADOR | VISIONARY FUNDRAISER | PARTNERSHIP CREATOR

Agile, innovative leader with proven record of accomplishments, creating long-standing trust and respect from executives, staff, key stakeholders, and media. Results-oriented professional with a natural ability to motivate others to achieve desired outcomes. Flexible problem solver and ability to engage with groups of all sizes and inspire with poise through all mediums.

Signature Achievements & Competencies

- Led integrated fundraising campaign that increased the organizations visibility and met fundraising goal to revitalize a manufactured-housing community.
- Crafted and executed strategic communication and marketing tactics for internal and external audiences through mergers and organization growth via press conferences, direct mail, marketing automation, social media, and digital media.
- Led, coached, and empowered teams of up to 30 staff to generate revenue through traditional fundraising, marketing, retail store, and commercial cleaning company.

Technical Competencies: Salesforce • Social Media Marketing • Microsoft Office Suite

PROFESSIONAL HIGHLIGHTS

DIRECTOR OF COMMUNITY RELATIONS

NH Community Loan Fund, Concord, NH | 2020 – Present

A strategic partner across the entire organization to cultivate ideas and initiatives that build long-term relationships throughout New Hampshire. Active member of the organization's justice, diversity, equity, and inclusion committee working to learn, educate, and change practices to better reflect the organizations values.

- Developed and is executing inaugural community relations plan to establish and grow partnerships that led to more donors, investors, and borrowers within key communities in New Hampshire.
- Led the philanthropy team through its most successful end of year fundraising campaign in the organization's history.
- Serves as a strategic communications catalyst to help raise the organizations visibility by gaining positive media attention through active storytelling.
- Co-created, with the President of the Monadnock United Way, the Monadnock Resource Alliance, a group of leaders working to enhance the vitality of the region with the focus on affordable housing solutions.

CONSULTANT

ORIANA Solutions, Gainesville, FL | 2022 – Present

Provides strategic and crisis communications, philanthropy, and community relations experience to large nonprofit organizations and for-profit entrepreneurial businesses.

VICE PRESIDENT, COMMUNICATIONS & MARKETING

Families in Transition – New Horizons, Manchester, NH | 2010 – 2020

VP, Marketing & Economic Development (2014 – 2018) Director, Marketing & Economic Development (2010 – 2014)

Core member of senior management team providing strategic direction and operational management for organization with \$13M budget and 180+ staff, operating programs in four cities and towns in New Hampshire. Developed and oversaw implementation of the agency and its retail stores marketing and strategic communication initiatives. Served as key media spokesperson and external relations ambassador.

Additional Achievements, Education & Board Service, Continued Page 2

PROFESSIONAL HIGHLIGHTS - CONTINUED

- Strategized and executed revenue generating fundraising appeal planning, creative direction, brand management, strategic written and visual storytelling, campaign planning, for print, video, marketing automation, and digital mediums; generating an average of 15% of business revenue.
- Ambassador of the business creating relationships with supporters and community groups.
- Managed the agency and affiliate businesses presence, totaling four websites and twelve social media pages, driving 10,000 visitors per month organically, as well as using online paid social media advertising.
- Led the integration, migration, and execution of Pardot, B2B marketing automation by Salesforce from Blackbaud Raisers Edge Netcommunity and Constant Contact.
- Point person and leader for the rebranding process; including brand structure; business name, logo, website, exterior signage, collateral materials, and launch plan.

DIRECTOR, EXTERNAL RELATIONS & COMMUNICATIONS

Community Development Finance Authority, Concord, NH | 1998 – 2010

Formerly NH Main Street Center (through 2007), and Business Finance Authority (through 2002)

Public Relations Manager (1998-2006)

Responsible for developing, managing, and implementing integrated external relations plan encompassing public relations, marketing, media, and communications strategies advancing the goals of each organization. Thought partner to Executive Director and other senior level staff in driving company priorities forward. Helped to merge NH Office of State Planning and then the NH Main Street Center into the agency as programs. Led the rebrand of both endeavors including merging of websites and collateral materials and helped to develop and communicate a new revenue generating membership model to towns and cities. Strategically handled crisis communication planning and execution of messaging when long-time Executive Director passed away unexpectedly.

- Advised and collaborated with senior staff in executing external relations plan with a focus on building strategic relationships with key constituent groups throughout the state.
- Wrote news releases, op-eds, and talking points, and pitched story ideas and embargoed stories to media.
- Led process of redesign of website, which included the integration of grants management portal for outside agency access, and managed website, graphic design, copy writers, and photographer through the process.
- Supervised and empowered staff to be innovative and problem solvers through mergers and cross-cultural differences.

EDUCATION & PROFESSIONAL DEVELOPMENT

Master of Business Administration

Bachelor of Science – Business Management

Plymouth State University, Plymouth, NH

Leadership New Hampshire, Class of 2008 | Leadership Monadnock, Class of 2022

BOARD LEADERSHIP & PROFESSIONAL AFFILIATIONS

Leadership New Hampshire, 2021 – Present

Secretary, Board of Trustees

Chairperson, Selection Committee | 2010 – Present

Member, Program Committee & Interview Team | 2008 – 2009

New Hampshire Community Loan Fund, 2019 – 2020

Member, Board of Directors

New Hampshire Master Chorale, 2008 – 2013

Strategic Communications Board Consultant

Public Relations Society of America

Yankee Chapter, 1998 – 2020

Member, Board of Director 2002, 2006 – 2008

Plymouth State University Alumni Association, 2000 – 2008

Member, Board of Directors & Former Chairperson

Susan L. Silsby

SUMMARY OF QUALIFICATIONS

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

EDUCATION

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

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

PROFESSIONAL EXPERIENCE

1988- Present EASTER SEALS NEW HAMPSHIRE

Senior Vice President of Program Services

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

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

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

Report on administrative, financial, and programmatic outcomes.

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

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

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

EASTER SEALS NEW HAMPSHIRE, INC.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Maureen Beauregard	President & CEO	\$357,000.00	0%	\$0
Claire Gagnon	CFO	\$206,000.00	0%	\$0
Catherine Kuhn	COO	\$205,100.00	0%	\$0
Tina Sharby	CHRO	\$200,903.00	0%	\$0
Peter Hastings	CIO	\$196,267.00	0%	\$0
Pamela Hawkes	CDO	\$175,100.00	0%	\$0
Michele Talwani	CCMO	\$170,000.00	0%	\$0
Susan Silsby	EVP	\$196,266.50	0%	\$0

ARC
13



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Interim Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

December 20, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **Retroactive** contracts with the Contractors listed below, in an amount not to exceed \$2,276,402.70, for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective Retroactive to January 1, 2023, upon Governor and Council approval, through June 30, 2024. 51% Federal Funds, 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.90
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70
Gibson Center for Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177675	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$196,074.60
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Total:			\$2,276,402.70

*An additional contract with North Conway Community Center dba. Carroll County Retired & Senior Volunteer Program is pending signature and will be submitted to Governor and Executive Council at a later date.

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

See attached fiscal details sheet.

Explanation

This request is **Retroactive** because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022.

The purpose of this request is to provide on-demand transportation, in which the Contractors provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractors will deliver the services as directed by the Department, in accordance with Older Americans Act Services: Title IIIB-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based service, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 1764 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule He-E 502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses, from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions, Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

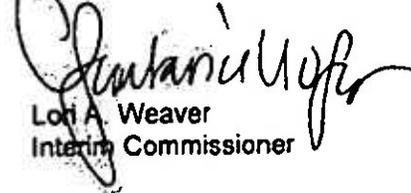
Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

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

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, MHS: ELDERLY- ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Strafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$6,697.50	\$0	\$6,697.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,169.00	\$0	\$128,169.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Easter Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.60	\$0	\$8,544.60
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$164,349.60	\$0	\$164,349.60
2024	512-500352	Transportation of Clients	48130315	\$318,363.90	\$0	\$318,363.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$65,367.60	\$0	\$65,367.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$126,124.50	\$0	\$126,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,987.80	\$0	\$21,987.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10
St. Joseph Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.80	\$0	\$17,850.80
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80
Tri-County Community Action Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,238.20	\$0	\$125,238.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$0	\$2,276,402.70

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

Project ID # RFA-2023-BEAS-07-TRANS

Project Title Transportation Services

	Maximum Points Available	CAP-BM, Belknap	CAP-BM Merrimack	Carroll County Retired & Senior Volunteer	Community Action Partnership of, Stratford County	Easterseals NH Hillsborough	Easterseals NH Merrimack	Easterseals NH Rockingham	Easterseals NH Stratford	Gibson Center for Senior Services, Inc
Technical										
Capacity Q1	25	24	24	22	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	9	8	8	8	8	8	9
Experience Q4	30	27	27	28	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87

TOTAL PROPOSED VENDOR COST Not Applicable - No Cost Proposal for RFA

Reviewer Name
1 Maureen Brown
2 Laurie Heath
3 Thom O'Connor

Title
BEAS Nutritionist
Finance Administrator
Community Based Programs Admin.

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

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc	Grafton County Senior Citizens Council, Inc-Subven	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc	St. Joseph Comm. Services dba MQW of Hillsborough Cty	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA at HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	6	8	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>									

Reviewer Name:
 1 Maureen Brown
 2 Laurie Heath
 3 Thom O'Connor

Title:
 1 BEAS Nutritionist
 2 Finance Administrator
 3 Community Based Programs Admin.

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-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

I. IDENTIFICATION.

<p>1.1 State Agency Name New Hampshire Department of Health and Human Services</p>		<p>1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857</p>	
<p>1.3 Contractor Name Easier Seals New Hampshire, Inc.</p>		<p>1.4 Contractor Address 555 Auburn St., Manchester, NH 03103</p>	
<p>1.5 Contractor Phone Number 603-621-3510</p>	<p>1.6 Account Number 05-95-48-481010-7872</p>	<p>1.7 Completion Date 6/30/2024</p>	<p>1.8 Price Limitation \$173,669.70</p>
<p>1.9 Contracting Officer for State Agency Robert W. Moore, Director</p>		<p>1.10 State Agency Telephone Number (603) 271-9631</p>	
<p>1.11 Contractor Signature DocuSigned by: <i>Lisabritt Solsky Stevens</i> Date: 12/16/2022</p>		<p>1.12 Name and Title of Contractor Signatory Lisabritt Solsky Stevens Chief Government Relations & Compliance Officer</p>	
<p>1.13 State Agency Signature DocuSigned by: <i>Melissa Hardy</i> Date: 12/16/2022</p>		<p>1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLSS</p>	
<p>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____</p>			
<p>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <i>Robert Aquino</i> On: 12/16/2022</p>			
<p>1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____</p>			

Contractor Initials L
Date 12/16/2022

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form, P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, of this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date"), upon Governor and Council approval.

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

3.3. The parties may extend the Agreement for up to four (4) 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 12.3 as follows:

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

1.4. Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5. Paragraph 9, Termination, is amended to read as follows:

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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

(30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

- 9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.
- 9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

OS
L

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available, countywide, in Hillsborough, Merrimack, Rockingham and Strafford Counties.
- 1.3. For the purposes of this Agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

- 1.12. The Contractor must provide written notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
- 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
- 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
- 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
- 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.
- 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.20. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, without requesting a donation, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.
- 1.30. The Contractor must obtain client feedback as required by New Hampshire

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

- 1.31. The Contractor must comply with the following staffing requirements:
 - 1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;
 - 1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
 - 1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and
 - 1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:
 - 1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;
 - 1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;
 - 1.31.4.3. A description of time periods necessary for obtaining staff replacements;
 - 1.31.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and
 - 1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.
- 1.32. Driver and Vehicle Requirements
 - 1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:
 - 1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;
 - 1.32.1.2. Passenger and wheelchair accessibility; and
 - 1.32.1.3. Availability and functioning of seat belts.
 - 1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

-
- 1.32.2.1. Interior of vehicles are clean and well maintained;
 - 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
 - 1.32.2.3. Smoking is prohibited in all vehicles; and
 - 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.
 - 1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.
 - 1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:
 - 1.32.4.1. Drivers must maintain a valid driver's license; and
 - 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.
 - 1.33. Reporting Requirements
 - 1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and
 - 1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.33.2.1. The number of clients served by town and in the aggregate;
 - 1.33.2.2. Total amount of donations collected;
 - 1.33.2.3. Expenses for services provided;
 - 1.33.2.4. Revenue, by funding source;
 - 1.33.2.5. Total amount of donation and/or fees collected from all individuals;
 - 1.33.2.6. Actual units served;
 - 1.33.2.7. Number of unduplicated clients served;

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.33.2.8. Number of clients served with other funds than through the resulting contract;
 - 1.33.2.9. Unmet need/waiting list;
 - 1.33.2.10. Lengths of time clients are on a waiting list;
 - 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
 - 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
 - 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
 - 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department, and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
- 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report, in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
- 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.
- 1.34. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department, on at least an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.34.1. Ensure the Department has access to participant files;
 - 1.34.2. Ensure financial data is available, as requested by the Department; and
 - 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department.
- 1.35. Performance Measures
- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.
- 2. Exhibits Incorporated**
- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
 - 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
 - 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.
- 3. Additional Terms**
- 3.1. Impacts Resulting from Court Orders or Legislative Changes
 - 3.1.1. The 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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
Transportation Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	4,588	\$14.10 per one way trip	\$64,690.80
Merrimack County, NH	142	\$14.10 per one way trip	\$ 2,002.20
Rockingham County, NH	94	\$14.10 per one way trip	\$1,325.40
Strafford County, NH	1,044	\$14.10 per one way trip	\$14,720.40
TOTAL	5,299		\$82,738.80

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Hillsborough County, NH	5,169	\$14.10 per one way trip	\$72,882.90
Merrimack County, NH	142	\$14.10 per one way trip	\$ 2,002.20
Rockingham County, NH	94	\$14.10 per one way trip	\$1,325.40
Strafford County, NH	1,044	\$14.10 per one way trip	\$14,720.40
TOTAL	7,399		\$90,930.90

5. 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

- 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 5.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 5.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to DHHS.DMUOptions@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. 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.
7. 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.
8. 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.
9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. 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.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

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.

- 9.2.1. 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.
- 9.3. 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.
- 9.4. 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.
- 9.5. 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.

New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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



New Hampshire Department of Health and Human Services
Exhibit D

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

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

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

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

Vendor Name: Easterseals .NH

12/16/2022

Date

DocuSigned by:

Lisabritt Solsky Stevens

Name: LISABRITT SOLSKY STEVENS

Title: Chief Government Relations & Compliance Officer



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

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

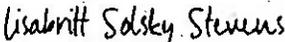
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection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

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

Vendor Name: Easterseals NH

12/16/2022

Date

DocuSigned by:

 Name: Lisabritt Solsky Stevens
 Title: Chief Government Relations & Compliance Officer

Vendor Initials 
 Date 12/16/2022



New Hampshire Department of Health and Human Services
Exhibit F

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

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

INSTRUCTIONS FOR CERTIFICATION

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

New Hampshire Department of Health and Human Services
Exhibit F



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

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

PRIMARY COVERED TRANSACTIONS

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

LOWER TIER COVERED TRANSACTIONS

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

Contractor Name: Easterseals NH

12/16/2022

Date

DocuSigned by:

Isabritt Solsky Stevens

Name: Isabritt Solsky Stevens

Title: Chief Government Relations & Compliance Officer

New Hampshire Department of Health and Human Services
Exhibit G



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

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

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

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

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

Exhibit G

Contractor Initials

DS
L

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



New Hampshire Department of Health and Human Services
Exhibit G

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

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

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

Contractor Name: Easterseals NH

12/16/2022

Date

DocuSigned by:

Lisabritt Solsky Stevens

Name: Lisabritt Solsky Stevens

Title: Chief Government Relations & Compliance Officer

Exhibit G

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

Contractor Initials LS
Date 12/16/2022



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

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

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

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

Contractor Name: Easterseals NH

12/16/2022

Date

DocuSigned by:

Lisabritt Solsky Stevens

Name: Lisabritt Solsky Stevens

Title: Chief Government Relations & Compliance Officer

Contractor Initials LS
Date 12/16/2022



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

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

(1) **Definitions.**

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

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

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

(3) Obligations and Activities of Business Associate.

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

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

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



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

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

3/2014

Contractor Initials

12/16/2022
Date



New Hampshire Department of Health and Human Services

Exhibit I

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

(4) Obligations of Covered Entity

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

(5) Termination for Cause

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

(6) Miscellaneous

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

3/2014

Contractor Initials

Date 12/16/2022



New Hampshire Department of Health and Human Services

Exhibit I

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

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

Department of Health and Human Services

Easterseals NH

~~The State of~~

~~Name of the Contractor~~

Melissa Hardy

Lisabritt Solsky Stevens

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Lisabritt Solsky Stevens

Name of Authorized Representative
Director, DLTSS

Name of Authorized Representative

Chief Government Relations & Compliance Officer

Title of Authorized Representative

Title of Authorized Representative

12/16/2022

12/16/2022

Date

Date

New Hampshire Department of Health and Human Services
Exhibit J



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

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

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

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

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

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

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

Contractor Name: Easterseals NH

12/16/2022
Date

DocuSigned by:
Lisabritt Solsky Stevens
Name: LISABRITT SOLSKY STEVENS
Title: Chief Government Relations & Compliance Officer



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

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

1. The UEI (SAM.gov) number for your entity is: HWMKHGQ42Q13
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO YES

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

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

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

NO YES

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

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

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

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

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

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative 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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

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

A. Retention

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

DS
L

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

B. Disposition

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

IV. PROCEDURES FOR SECURITY

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

V. LOSS REPORTING

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

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

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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



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

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

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Gibson Center for Senior Services, Inc. ("the Contractor").

WHEREAS; pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on January 18, 2023 (Item #13), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2026
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$97,769.40
3. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023, Assistance Listing Number (ALN) 93.044, FAIN 2201NHOASS and FAIN 2301NHOASS.
 - 1.2. 49% General funds.
4. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	606	\$14.10 per one way trip	\$8,544.60

3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	1,368	\$14.10 per one way trip	\$19,288.80

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	2,480	\$14.10 per one way trip	\$34,968.00

DS
BWC

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	2,480	\$14.10 per one way trip	\$34,968.00

5. Modify Exhibit C, Payment Terms, Section 4, to read:

4. Reserved

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

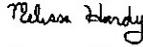
IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

2/27/2024

Date

DocuSigned by:



13241274002429
Name: Melissa Hardy

Title: Director, DLTS

Gibson Center for Senior Services, Inc.

2/27/2024

Date

DocuSigned by:



06012740009840E
Name: Barbara W. Campbell

Title: President, Board of Directors

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

2/27/2024

Date

DocuSigned by:
Robyn Guarino

Name: Robyn Guarino

Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:

Title:

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 GIBSON CENTER FOR SENIOR SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 10, 1979. 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: 60369

Certificate Number: 0006194328



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.

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

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Mary Tedeschi, 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 Gibson Center for Senior 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 December 1, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Barbara W. Campbell, President (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Gibson Center for Senior Services, 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: February 27, 2024

Mary Tedeschi
Signature of Elected Officer
Name: Mary Tedeschi
Title: Secretary



PO Box 655 • 14 Grove St. • North Conway, New Hampshire 03860-0655
603-356-3231 • Fax: 603-356-0100 • www.gibsoncenter.org

The mission of the Gibson Center for Senior Services is to offer programs that enable seniors in New Hampshire's Northern Carroll County to live independently and actively, with purpose and dignity.

Congregate Dining • Meals On Wheels • Transportation • Education Programs

Silver Lake
SENIOR HOUSING CORPORATION

**GIBSON CENTER FOR SENIOR SERVICES, INC.
AND AFFILIATE**

Consolidated Financial Statements

June 30, 2023 and 2022

and

Independent Auditor's Report

**GIBSON CENTER FOR SENIOR SERVICES, INC.
AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023 and 2022**

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	
FINANCIAL STATEMENTS	
Consolidated Statements of Financial Position	1
Consolidated Statements of Activities	2
Consolidated Statements of Functional Expenses	3-4
Consolidated Statements of Cash Flows	5
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	6-17
SUPPLEMENTARY INFORMATION	
Consolidating Statement of Financial Position	18-19
Consolidating Statement of Activities	20-21
Consolidating Statement of Functional Expenses	22-29
Consolidating Statement of Cash Flows	30-31



CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Gibson Center for Senior Services, Inc. and Affiliate

Opinion

We have audited the accompanying consolidated financial statements of the Gibson Center for Senior Services, Inc. (a nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years 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 financial position of Gibson Center for Senior Services, Inc. and Affiliate as of June 30, 2023 and 2022, and the changes in their net assets 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. 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 Gibson Center for Senior Services, Inc. and Affiliate 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 Gibson Center for Senior Services, 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.

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 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 consolidated 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 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 Gibson Center for Senior Services, 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 Gibson Center for Senior Services, 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 Supplementary Information

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

Vashon Clukey & Company PC

Manchester, New Hampshire
October 20, 2023

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 488,655	\$ 332,803
Investments	281,630	414,387
Accounts receivable	74,229	44,136
Prepaid expenses	35,095	79,471
Inventory	<u>2,397</u>	<u>2,397</u>
TOTAL CURRENT ASSETS	<u>882,006</u>	<u>873,194</u>
NONCURRENT ASSETS:		
New Hampshire Charitable Foundation Restricted Fund	874,853	869,968
Property and equipment, net	<u>2,674,064</u>	<u>2,649,653</u>
TOTAL NONCURRENT ASSETS	<u>3,548,917</u>	<u>3,519,621</u>
TOTAL ASSETS	<u>\$ 4,430,923</u>	<u>\$ 4,392,815</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 48,881	\$ 27,044
Accrued expenses	60,001	42,284
Deferred income		750
Security deposit payable	11,935	12,453
Current portion of mortgage note payable	<u>21,085</u>	<u>19,945</u>
TOTAL CURRENT LIABILITIES	<u>141,902</u>	<u>102,476</u>
NONCURRENT LIABILITIES:		
Mortgage note payable, less current portion	<u>24,210</u>	<u>45,326</u>
TOTAL NONCURRENT LIABILITIES	<u>24,210</u>	<u>45,326</u>
TOTAL LIABILITIES	<u>166,112</u>	<u>147,802</u>
NET ASSETS:		
Without donor restrictions:		
Undesignated	3,356,991	3,209,246
Board reserved for capital acquisitions	875,939	983,178
With donor restrictions:		
Purpose restrictions	<u>31,881</u>	<u>52,589</u>
TOTAL NET ASSETS	<u>4,264,811</u>	<u>4,245,013</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,430,923</u>	<u>\$ 4,392,815</u>

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUE AND SUPPORT		
Fees and grants from governmental agencies	\$ 416,618	\$ 502,764
Town appropriations	55,500	55,500
Contributions	267,167	517,035
Fundraising	65,135	43,910
Thrift shop sales	133,151	114,053
Rental income	165,550	168,385
Interest and dividend income	6,060	7,322
Other income	95,791	143,893
Gain (Loss) on sale of assets	(8,158)	2,000
Net realized and unrealized gain (loss) on investments	76,405	(122,507)
Net assets released from donor restrictions	46,458	13,611
TOTAL REVENUE AND SUPPORT	<u>1,319,677</u>	<u>1,445,966</u>
WITHOUT DONOR RESTRICTIONS		
EXPENSES		
Program Services:		
Nutrition	446,313	407,554
Transportation	119,871	98,410
Social and Educational	152,834	105,224
Total Program Services	<u>719,018</u>	<u>611,188</u>
Supporting Services:		
Management and general	382,485	380,089
Fundraising	177,668	163,701
Total Supporting Services	<u>560,153</u>	<u>543,790</u>
TOTAL EXPENSES	<u>1,279,171</u>	<u>1,154,978</u>
INCREASE (DECREASE) IN NET ASSETS		
WITHOUT DONOR RESTRICTIONS	<u>40,506</u>	<u>290,988</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Grants	25,750	52,825
Net assets released from donor restrictions	(46,458)	(13,611)
INCREASE (DECREASE) IN NET ASSETS		
WITH DONOR RESTRICTIONS	<u>(20,708)</u>	<u>39,214</u>
CHANGE IN NET ASSETS	19,798	330,202
NET ASSETS, July 1	4,245,013	3,914,811
NET ASSETS, June 30	<u>\$ 4,264,811</u>	<u>\$ 4,245,013</u>

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2023

	Program Services				Supporting Services			Total Expenses
	<u>Nutrition</u>	<u>Transportation</u>	<u>Social and Educational</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total Supporting Services</u>	
Salaries and wages	\$ 256,357	\$ 49,909	\$ 65,779	\$ 372,045	\$ 71,473	\$ 92,662	\$ 164,135	\$ 536,180
Payroll taxes	19,548	3,749	4,959	28,256	5,306	6,992	12,298	40,554
Employee benefits	19,213	2,615	15,448	37,276	9,860	17,883	27,743	65,019
Total Salaries and Related Expenses	295,118	56,273	86,186	437,577	86,639	117,537	204,176	641,753
Food	59,364	-	-	59,364	-	-	-	59,364
Direct program expenses	29,917	22,255	58,901	111,073	46	24,048	24,094	135,167
Travel	-	-	-	-	452	-	452	452
Conferences and training	1,868	-	-	1,868	125	-	125	1,993
Insurance	7,209	2,572	2,572	12,353	14,434	2,707	17,141	29,494
Telephone	873	326	776	1,975	1,047	326	1,373	3,348
Professional services	4,019	1,509	1,509	7,037	6,840	22,098	28,938	35,975
Postage	257	-	-	257	529	149	678	935
Office expenses	10,103	1,609	2,260	13,972	3,149	4,204	7,353	21,325
Public relations/communications	462	-	630	1,092	-	963	963	2,055
Special events	-	-	-	-	-	5,636	5,636	5,636
Utilities	18,366	3,086	-	21,452	48,193	-	48,193	69,645
Repairs and maintenance	18,757	2,800	-	21,557	74,504	-	74,504	96,061
Foundation and investment expenses	-	-	-	-	7,813	-	7,813	7,813
Interest expense	-	-	-	-	3,161	-	3,161	3,161
Payments in lieu of real estate taxes	-	-	-	-	15,497	-	15,497	15,497
Total Expenses Before Depreciation	446,313	90,430	152,834	689,577	262,429	177,668	440,097	1,129,674
Depreciation expense	-	29,441	-	29,441	120,056	-	120,056	149,497
Total Expenses	\$ 446,313	\$ 119,871	\$ 152,834	\$ 719,018	\$ 382,485	\$ 177,668	\$ 560,153	\$ 1,279,171

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2022

	Program Services				Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Total Program Services	Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 228,302	\$ 45,269	\$ 51,034	\$ 324,605	\$ 63,284	\$ 91,647	\$ 154,931	\$ 479,536
Payroll taxes	17,296	3,411	3,825	24,532	5,070	6,896	11,966	36,498
Employee benefits	13,304	2,424	12,258	27,986	10,327	16,909	27,236	55,222
Total Salaries and Related Expenses	258,902	51,104	67,117	377,123	78,681	115,452	194,133	571,256
Food	55,819	-	-	55,819	-	-	-	55,819
Direct program expenses	23,305	20,234	30,678	74,217	-	18,563	18,563	92,780
Travel	210	-	-	210	317	-	317	527
Conferences and training	4,338	-	373	4,711	175	-	175	4,886
Insurance	6,843	2,431	2,431	11,705	14,899	2,566	17,465	29,170
Telephone	816	306	306	1,428	1,079	306	1,385	2,813
Professional services	5,542	1,553	1,553	8,648	10,274	22,013	32,287	40,935
Postage	199	-	-	199	426	85	511	710
Office expenses	17,243	1,174	2,101	20,518	5,473	2,931	8,404	28,922
Public relations/communications	1,054	85	665	1,804	-	953	953	2,757
Special events	-	-	-	-	-	832	832	832
Utilities	17,376	2,281	-	19,657	46,063	-	46,063	65,720
Repairs and maintenance	15,907	3,152	-	19,059	78,859	-	78,859	97,918
Foundation and investment expenses	-	-	-	-	8,571	-	8,571	8,571
Interest expense	-	-	-	-	4,252	-	4,252	4,252
Payments in lieu of real estate taxes	-	-	-	-	15,878	-	15,878	15,878
Total Expenses Before Depreciation	407,554	82,320	105,224	595,098	264,947	163,701	428,648	1,023,746
Depreciation expense	-	16,090	-	16,090	115,142	-	115,142	131,232
Total Expenses	\$ 407,554	\$ 98,410	\$ 105,224	\$ 611,188	\$ 380,089	\$ 163,701	\$ 543,790	\$ 1,154,978

See notes to consolidated financial statements

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from grants and contributions	\$ 731,303	\$ 1,103,200
Interest income received	3,839	4,151
Other income received	507,668	398,211
Cash paid to employees	(518,837)	(481,114)
Cash paid to suppliers	(588,739)	(528,436)
Payments in lieu of tax	(15,497)	(15,878)
Interest paid	(3,161)	(4,252)
Net Cash Provided by Operating Activities	<u>116,576</u>	<u>475,882</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Distributions from New Hampshire Charitable Foundation	34,264	37,554
Redemption of investments	165,959	
Proceeds from sale of property and equipment		2,000
Purchases of investments		(303,592)
Prepayment on property and equipment		(41,095)
Purchases of property and equipment	(140,971)	(176,281)
Net Cash Provided (Used) for Investing Activities	<u>59,252</u>	<u>(481,414)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on mortgage note payable	(19,976)	(18,885)
Net Cash Used for Financing Activities	<u>(19,976)</u>	<u>(18,885)</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	155,852	(24,417)
CASH AND EQUIVALENTS, July 1	<u>332,803</u>	<u>357,220</u>
CASH AND EQUIVALENTS, June 30	<u>\$ 488,655</u>	<u>\$ 332,803</u>
NON-CASH INVESTING AND FINANCING TRANSACTIONS		
Net increase (decrease) in value of restricted funds held by NHCF	<u>\$ 39,149</u>	<u>\$ (67,932)</u>
Net change in fair value of investments	<u>\$ 33,202</u>	<u>\$ (54,575)</u>
Forgiveness of SBA note payable	<u>\$ -</u>	<u>\$ 102,000</u>
Prior period deposit on capitalized assets	<u>\$ 41,095</u>	<u>\$ -</u>

See notes to consolidated financial statements

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
For the Years Ended June 30, 2023 and 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

The Gibson Center for Senior Services, Inc. (the "Organization") was founded on October 1, 1979 and subsequently incorporated on November 15, 1988 as a non-profit organization. The Organization offers an evolving array of programs and services to both active and passive senior residents of Northern Carroll County New Hampshire. The Organization services the needs of senior residents through nutrition programs, transportation programs for the elderly and disabled, and social and educational programs, which are designed to enable them to stay actively involved in their communities.

Affiliate

In May 2005, the Organization established Silver Lake Senior Housing Corporation (the Affiliate), a non-profit organization, for the purpose of acquiring land and buildings located in Madison, New Hampshire. The Affiliate operates a senior residential facility. The operation of Silver Lake Landing began July 22, 2005.

Accounting Policies

The accounting policies of the Gibson Center for Senior Services, Inc. and Affiliate conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations except as indicated hereafter. All significant inter-company transactions and balances have been eliminated for the consolidated financial statement presentation. The following is a summary of significant accounting policies.

Basis of Accounting

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

Basis of Presentation

The consolidated financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The 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 available for use in general operations and not subject to donor or certain grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for capital acquisition reserve.

Net Assets With Donor Restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the Years Ended June 30, 2023 and 2022

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.

Recognition of Contributions and Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Recognition of Contributed Nonfinancial Assets

The Organization receives donated services from a variety of unpaid volunteers assisting with meal deliveries to the elderly and disabled, operations at the thrift shop, and other administrative tasks. No amounts have been recognized in the consolidated financial statements for these donated services because the accounting criteria for recognition of such volunteer efforts have not been satisfied.

Additionally, the Organization operates a thrift shop in which all items sold in the shop have been donated. The fair value of the donated goods is indeterminable until time of sale. Revenue recognized pertaining to the operation of the thrift shop, and included within thrift shop sales revenue, for the years ended June 30, 2023 and 2022 was \$133,151 and \$114,053, respectively.

Functional Allocation of Expenses

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

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited. Salary and wage expenses, employee benefits, and payroll taxes are allocated based on annual evaluations of individual employee roles and responsibilities. Non-wage and wage related expenses not directly attributable to a single function have been allocated to program and support services based on the following ratios:

	<u>Nutrition</u>	<u>Transportation</u>	<u>Social and Educational</u>	<u>Management and General</u>	<u>Fundraising</u>
Telephone	40%	15%	15%	15%	15%
Office expenses	40%	15%	15%	15%	15%
Professional services	40%	15%	15%	15%	15%
Insurance	60%	15%		25%	
Utilities	60%	15%		25%	
Repairs and maintenance	60%	15%		25%	

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the Years Ended June 30, 2023 and 2022

Cash and Cash Equivalents

For the purpose of the statements of cash flows, cash and equivalents consist of demand deposits, cash on hand and all highly liquid investments with a maturity of 90 days or less.

Investments

Investments consisting of certificates of deposit with a maturity of greater than ninety days from the date of issuance, fixed income mutual funds and equity mutual funds are carried at their market value at June 30, 2023 and June 30, 2022. Interest income is reflected in the statements of activities.

At June 30, 2023 and 2022, the market value of investments consists of the following:

	<u>2023</u>	<u>2022</u>
Certificates of deposit		\$ 165,958
Fixed-income mutual funds	\$ 70,428	65,219
Equity mutual funds	<u>211,202</u>	<u>183,210</u>
Total assets at fair value	<u>\$ 281,630</u>	<u>\$ 414,387</u>

Contributions Receivable

Unconditional pledges are recorded as made. These amounts are recorded at the present value of the estimated fair value. Conditional pledges are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional. All contributions receivable are considered collectible and expected to be received within one year.

Inventory

Inventory consists of maintenance supplies on hand and is valued at the lower of cost (determined on the first-in, first-out method) or net realizable value. Food purchases are recorded as an expense in the period purchased. Food inventory, if any, at year end is not material to the consolidated financial statements.

Property and Equipment

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

	<u>Years</u>
Land improvements	5-39
Building and building improvements	5-40
Equipment and vehicles	3-15
Furniture and fixtures	5-39

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
 For the Years Ended June 30, 2023 and 2022

Accrued Earned Time

All full-time and part-time employees accrue earned time as they provide services. Earned time is accrued at a rate dependent upon length of service. Upon termination of employment, any accrued/unused earned time will be paid at current rates of pay, except for employees who have been employed for less than 60 days.

Revenue and Revenue Recognition

The Organization recognizes contributions, donations and miscellaneous income when cash is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

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

The Organization recognizes revenue from contracts with customers in the form of rental income and thrift shop sales.

The following tables provide information about balances of receivables, contract assets and contract liabilities associated with contracts with customers for the years ended June 30, 2023 and 2022:

	<u>Receivables</u>	<u>Contract Assets</u>	<u>Contract Liabilities</u>
June 30, 2023	\$ -	\$ -	\$ -
June 30, 2022	\$ -	\$ -	\$ 750
June 30, 2021	\$ -	\$ -	\$ 730

Rental Income

Rental charges are invoiced monthly to residents of Silver Lake Senior Housing Corporation. The Organization recognizes revenue for rental income over time based on resident occupancy. Rental fees collected in advance of the period of occupancy are deferred.

Thrift Shop Sales

Revenues recognized through thrift shop sales are recognized at the point in time the sale takes place. All sales are paid in full at the point of sale. No contract related assets or liabilities are reported in relation to these transactions.

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the Years Ended June 30, 2023 and 2022

Bad Debts

The Organization uses the reserve method for accounting for bad debts. No allowance has been recorded as of June 30, 2023 and 2022, because management of the Organization believes that all outstanding receivables are fully collectible.

Estimates

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

Fair Value of Financial Instruments

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

Income Taxes

The Organization and its Affiliate are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are also exempt from State of New Hampshire income taxes and, therefore, have made no provision for Federal or State income taxes. In addition, the Organization and its Affiliate have been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Organization and its Affiliate are annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS.

FASB Accounting Standards Codification Topic 740 entitled Accounting for Income Taxes requires the Organization and its Affiliate to report uncertain tax positions for financial reporting purposes. The Organization and its Affiliate had no uncertain tax positions as of June 30, 2023, and accordingly do not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements. During the years ended June 30, 2023, and 2022, the Organization had unrelated business income from advertising, copier fees, and room usage fees. No provision has been made in these consolidated financial statements for accrued unrelated business income taxes as the amounts are not material.

NOTE 2—ADOPTION OF ACCOUNTING STANDARDS

In February 2016, the Financial Accounting Standards Board (FASB) issued guidance (Accounting Standards Codification [ASC] 842, *Leases*) to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The Organization and its Affiliate may, from time to time, enter into various agreements as lessee for use of equipment. Management has evaluated its lease

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the Years Ended June 30, 2023 and 2022

agreements and determined that the effect of implementing ASC 842 related to such agreements is immaterial to the financial statements.

NOTE 3—LIQUIDITY AND AVAILABILITY

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. The Board of Directors periodically review and adjust the spending policy through the budgeting process based on the operational and developmental needs of the Organization. Cash reserves in excess of daily operational needs may be invested in certificates of deposit.

The following table reflects the Organization's financial assets as of June 30, 2023 and 2022, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Amounts not available include the board designated capital reserve. In the event the need arises to utilize the board designated reserve funds for liquidity purposes, the reserves could be drawn upon through recommendation of the Finance Committee and approval by the Board of Directors.

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

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 488,655	\$ 332,803
Investments	281,630	414,387
Accounts receivable	<u>74,229</u>	<u>44,136</u>
Total Financial Assets	844,514	791,326
Less:		
Net assets with donor restrictions	(31,881)	(52,589)
Financial assets included in Board designated capital reserve	<u>(1,086)</u>	<u>(113,210)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 811,547</u>	<u>\$ 625,527</u>

NOTE 4—CONCENTRATION OF CREDIT RISK

The Organization and its Affiliate maintain bank deposits at a local financial institution located in New Hampshire. The Organization and its Affiliate's demand deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000. Certificates of deposit maintained by the Organization and its Affiliate are also insured by the FDIC up to a total of \$250,000. The Organization has entered into agreements with the financial institution to provide collateral against deposits in excess of FDIC limits. As of June 30, 2023, all the Organizations deposits were insured or collateralized. Deposits of the Affiliate were fully insured as of June 30, 2023.

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the Years Ended June 30, 2023 and 2022

NOTE 5—INVESTMENTS

Fair Value Measurements

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

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

Level 2: Inputs to the valuation include:

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

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

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs at the closing price reported on the active market on which the individual securities are traded.

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

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

Fixed-income and Equity Mutual Funds: Valued based on quoted prices for identical investments in active markets.

New Hampshire Charitable Foundation Restricted Fund: Valued using the fair value of the assets held in the trust as reported by the New Hampshire Charitable Foundation at year end. The Organization considers the measurement of its beneficial interest in the trusts to be a Level 3 measurement within the fair value hierarchy because even though that measurement is based on the unadjusted fair values of the trust assets reported by the trustee, the Organization will never receive those individual assets or have the ability to direct the redemption or investment of them.

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the Years Ended June 30, 2023 and 2022

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 Organization 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 tables set forth by level, within the fair value hierarchy, the Organization and its Affiliate's assets at fair value:

Assets at Fair Value as of June 30, 2023				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Fixed-income mutual funds	\$ 70,428			\$ 70,428
Equity mutual funds	211,202			211,202
New Hampshire Charitable Foundation				
Restricted Fund			\$ 874,853	874,853
Total assets at fair value	<u>\$ 281,630</u>	<u>\$ -</u>	<u>\$ 874,853</u>	<u>\$ 1,156,483</u>

Assets at Fair Value as of June 30, 2022				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of Deposit	\$ 165,958			\$ 165,958
Fixed-income mutual funds	65,219			65,219
Equity mutual funds	183,210			183,210
New Hampshire Charitable Foundation				
Restricted Fund			\$ 869,968	869,968
Total assets at fair value	<u>\$ 414,387</u>	<u>\$ -</u>	<u>\$ 869,968</u>	<u>\$ 1,284,355</u>

The reported change in the investments which use fair value measurements that use significant unobservable inputs (Level 3) is as follows:

	<u>2023</u>	<u>2022</u>
Balance at July 1	\$ 869,968	\$ 959,340
Contributions received	-	20,928
Dividend and interest income	3,759	3,757
Realized gain (loss) on investments	19,522	40,479
Unrealized gain (loss) on investments	<u>23,680</u>	<u>(108,411)</u>
	46,961	(43,247)
Investment fees and expenses	<u>(7,812)</u>	<u>(8,571)</u>
Total Return - net of investment fees	39,149	(51,818)
Distributions	<u>(34,264)</u>	<u>(37,554)</u>
Balance at June 30	<u>\$ 874,853</u>	<u>\$ 869,968</u>

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the Years Ended June 30, 2023 and 2022

NOTE 6—ACCOUNTS RECEIVABLE

Accounts receivable consist of the following at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Town appropriations	\$ 32,250	\$ 14,000
Fees and grants from governmental agencies	38,138	26,375
Other	<u>3,841</u>	<u>3,761</u>
	<u>\$ 74,229</u>	<u>\$ 44,136</u>

NOTE 7—PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2023 and 2022 is as follows:

	<u>2023</u>	<u>2022</u>
<u>Organization</u>		
Land and land improvements	\$ 377,789	\$ 377,789
Building and building improvements	1,705,247	1,706,707
Equipment and vehicles	376,009	323,710
Furniture and fixtures	<u>80,588</u>	<u>81,640</u>
	2,539,633	2,489,846
Less accumulated depreciation	<u>(1,115,727)</u>	<u>(1,034,780)</u>
	<u>\$ 1,423,906</u>	<u>\$ 1,455,066</u>
<u>Affiliate</u>		
Land and land improvements	\$ 328,600	\$ 328,600
Building and building improvements	1,368,514	1,328,590
Equipment and vehicles	164,643	116,252
Furniture and fixtures	<u>111,444</u>	<u>109,127</u>
	1,973,201	1,882,569
Less accumulated depreciation	<u>(723,043)</u>	<u>(687,982)</u>
	<u>\$ 1,250,158</u>	<u>\$ 1,194,587</u>
<u>Consolidated</u>		
Land and land improvements	\$ 706,389	\$ 706,389
Building and building improvements	3,073,761	3,035,297
Equipment and vehicles	540,652	439,962
Furniture and fixtures	<u>192,032</u>	<u>190,767</u>
	4,512,834	4,372,415
Less accumulated depreciation	<u>(1,838,770)</u>	<u>(1,722,762)</u>
	<u>\$ 2,674,064</u>	<u>\$ 2,649,653</u>

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the Years Ended June 30, 2023 and 2022

NOTE 8—ACCRUED EXPENSES

Accrued expenses consist of the following at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Accrued salaries	\$ 36,047	\$ 18,909
Accrued earned time	<u>23,954</u>	<u>23,375</u>
	<u>\$ 60,001</u>	<u>\$ 42,284</u>

NOTE 9—SBA NOTE PAYABLE

During January 2021, the Organization obtained a note payable under the Paycheck Protection Program in the amount of \$102,000. Under the terms of the agreement, the Organization was eligible to apply for principal forgiveness in whole or in part by the Small Business Administration under the CARES Act, once certain eligibility criteria had been satisfied. During August of 2021, the Organization applied for and received principal forgiveness in whole by the Small Business Administration under the CARES Act.

Principal forgiveness has been recognized as revenue within Other Income and without donor restrictions in the amount of \$102,000 for the year ended June 30, 2022.

NOTE 10—MORTGAGE NOTE PAYABLE

At June 30, 2023 and 2022, the mortgage note payable consists of the following:

	<u>2023</u>	<u>2022</u>
\$300,000 note payable, secured by property, payable in monthly installments of \$1,928 including interest at 5.57% through July 22, 2025. The balance of the note is payable in full on July 22, 2025.	<u>\$ 45,295</u>	<u>\$ 65,271</u>

Following are the maturities of the mortgage note payable as of June 30, 2023:

Year Ending <u>June 30,</u>	<u>Amount</u>
2024	\$ 21,085
2025	<u>24,210</u>
	<u>\$ 45,295</u>

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the Years Ended June 30, 2023 and 2022

NOTE 11—NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following purpose restricted funding at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Capital repairs	\$ 15,000	\$ 40,825
Landscaping and maintenance		3,026
Community improvement projects	7,913	2,401
Website development	2,388	2,700
Senior internet connectivity	6,580	
Senior cyber education		3,637
	<u>\$ 31,881</u>	<u>\$ 52,589</u>

NOTE 12—CONCENTRATION OF REVENUE RISK

During the years ended June 30, 2023 and 2022, the Organization received 32% (\$416,618) and 35% (\$502,764), respectively, of its revenues in the form of federal and state nutrition and transportation fees and grants from the State of New Hampshire.

Nutrition and Transportation program grant agreements were entered into with the State of New Hampshire for periods through June 30, 2024. Revenue is recognized as earned under the terms of the contract on a reimbursement basis through submission of monthly claims reports.

NOTE 12—RELATED PARTY TRANSACTIONS

The Gibson Center for Senior Services, Inc. has a management agreement with Silver Lake Senior Housing Corporation, its affiliate. The total fees received by the Gibson Center for Senior Services, Inc. from its affiliate were \$27,600, for each of the years ended June 30, 2023 and 2022, respectively, and have been eliminated for consolidated reporting.

During the year ended June 30, 2022, The Gibson Center for Senior Services, Inc. provided a loan to its affiliate, in the amount of \$45,000 for the purpose of capital improvements. The affiliate is responsible for monthly principal and interest payments on the outstanding balance. The outstanding balances as of June 30, 2023 and June 30, 2022 of \$33,864 and \$42,271, respectively, and interest paid during the years then ended of \$1,538 and \$586, respectively, have been eliminated for consolidated reporting.

NOTE 13—CONTINGENCIES

Grants require fulfillment of certain conditions as set forth in the terms of the grant contract. Failure to fulfill grant conditions could result in the return of the funds to grantors. Although that is a possibility, the Board deems the contingency remote, since by accepting the gifts and their applicable terms it has accommodated the objectives of the Organization to the provisions of the gift.

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the Years Ended June 30, 2023 and 2022

NOTE 14—SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 20, 2023 which is the date the consolidated financial statements were available to be issued.

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2023**

	<u>Gibson Center for Senior Services, Inc.</u>	<u>Silver Lake Senior Housing Corporation</u>	<u>Eliminations</u>	<u>Consolidated Totals</u>
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	\$ 468,208	\$ 20,447		\$ 488,655
Investments	281,630			281,630
Accounts receivable	74,229			74,229
Due from affiliate	33,864		\$ (33,864)	-
Prepaid expenses	21,461	13,634		35,095
Inventory		2,397		2,397
Investment in affiliate	1,485,458		(1,485,458)	-
TOTAL CURRENT ASSETS	<u>2,364,850</u>	<u>36,478</u>	<u>(1,519,322)</u>	<u>882,006</u>
NONCURRENT ASSETS:				
New Hampshire Charitable Foundation Restricted Fund	874,853			874,853
Property and equipment, net	1,423,906	1,250,158		2,674,064
TOTAL NONCURRENT ASSETS	<u>2,298,759</u>	<u>1,250,158</u>	<u>-</u>	<u>3,548,917</u>
TOTAL ASSETS	<u>\$ 4,663,609</u>	<u>\$ 1,286,636</u>	<u>\$ (1,519,322)</u>	<u>\$ 4,430,923</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$ 38,611	\$ 10,270		\$ 48,881
Accrued expenses	60,001			60,001
Due to affiliate		33,864	\$ (33,864)	-
Security deposit payable		11,935		11,935
Current portion of mortgage note payable		21,085		21,085
TOTAL CURRENT LIABILITIES	<u>98,612</u>	<u>77,154</u>	<u>(33,864)</u>	<u>141,902</u>
NONCURRENT LIABILITIES:				
Mortgage note payable, less current portion		24,210		24,210
TOTAL NONCURRENT LIABILITIES		<u>24,210</u>		<u>24,210</u>
TOTAL LIABILITIES	<u>98,612</u>	<u>101,364</u>	<u>(33,864)</u>	<u>166,112</u>
NET ASSETS:				
Without donor restrictions:				
Undesignated	3,665,177	1,177,272	(1,485,458)	3,356,991
Board reserved for capital acquisitions	875,939			875,939
With donor restrictions:				
Purpose restrictions	23,881	8,000		31,881
TOTAL NET ASSETS	<u>4,564,997</u>	<u>1,185,272</u>	<u>(1,485,458)</u>	<u>4,264,811</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,663,609</u>	<u>\$ 1,286,636</u>	<u>\$ (1,519,322)</u>	<u>\$ 4,430,923</u>

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2022**

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	\$ 221,260	\$ 111,543		\$ 332,803
Investments	414,387			414,387
Accounts receivable	44,136			44,136
Due from affiliate	42,271		\$ (42,271)	-
Prepaid expenses	43,484	35,987		79,471
Inventory		2,397		2,397
Investment in affiliate	1,485,458		(1,485,458)	-
TOTAL CURRENT ASSETS	<u>2,250,996</u>	<u>149,927</u>	<u>(1,527,729)</u>	<u>873,194</u>
NONCURRENT ASSETS:				
New Hampshire Charitable Foundation Restricted Fund	869,968			869,968
Property and equipment, net	1,455,066	1,194,587		2,649,653
TOTAL NONCURRENT ASSETS	<u>2,325,034</u>	<u>1,194,587</u>	<u>-</u>	<u>3,519,621</u>
TOTAL ASSETS	<u>\$ 4,576,030</u>	<u>\$ 1,344,514</u>	<u>\$ (1,527,729)</u>	<u>\$ 4,392,815</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$ 14,357	\$ 12,687		\$ 27,044
Accrued expenses	42,284			42,284
Due to affiliate		42,271	\$ (42,271)	-
Deferred income		750		750
Security deposit payable		12,453		12,453
Current portion of mortgage note payable		19,945		19,945
TOTAL CURRENT LIABILITIES	<u>56,641</u>	<u>88,106</u>	<u>(42,271)</u>	<u>102,476</u>
NONCURRENT LIABILITIES:				
Mortgage note payable, less current portion		45,326		45,326
TOTAL NONCURRENT LIABILITIES	<u>-</u>	<u>45,326</u>	<u>-</u>	<u>45,326</u>
TOTAL LIABILITIES	<u>56,641</u>	<u>133,432</u>	<u>(42,271)</u>	<u>147,802</u>
NET ASSETS:				
Without donor restrictions:				
Undesignated	3,503,622	1,191,082	(1,485,458)	3,209,246
Board reserved for capital acquisitions	983,178			983,178
With donor restrictions:				
Purpose restrictions	32,589	20,000		52,589
TOTAL NET ASSETS	<u>4,519,389</u>	<u>1,211,082</u>	<u>(1,485,458)</u>	<u>4,245,013</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,576,030</u>	<u>\$ 1,344,514</u>	<u>\$ (1,527,729)</u>	<u>\$ 4,392,815</u>

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023**

	<u>Gibson Center for Senior Services, Inc.</u>	<u>Silver Lake Senior Housing Corporation</u>	<u>Eliminations</u>	<u>Consolidated Totals</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
REVENUE AND SUPPORT				
Fees and grants from governmental agency:	\$ 416,618			\$ 416,618
Town appropriations	55,500			55,500
Contributions	242,067	\$ 25,100		267,167
Fundraising	65,135			65,135
Thrift shop sales	133,151			133,151
Rental income	3,000	162,550		165,550
Interest and dividend income	7,589	9	\$ (1,538)	6,060
Other income	119,619	3,772	(27,600)	95,791
Gain (Loss) on sale of assets	-	(8,158)		(8,158)
Net realized and unrealized gain (loss) on investment:	76,405			76,405
Net assets released from donor restriction:	<u>26,458</u>	<u>20,000</u>		<u>46,458</u>
TOTAL REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS	<u>1,145,542</u>	<u>203,273</u>	<u>(29,138)</u>	<u>1,319,677</u>
EXPENSES				
Program Services:				
Nutrition	446,313			446,313
Transportation	119,871			119,871
Social and Educational	152,834			152,834
Total Program Services	<u>719,018</u>			<u>719,018</u>
Supporting Services:				
Management and general	194,540	217,083	(29,138)	382,485
Fundraising	177,668			177,668
Total Supporting Services	<u>372,208</u>	<u>217,083</u>	<u>(29,138)</u>	<u>560,153</u>
TOTAL EXPENSES	<u>1,091,226</u>	<u>217,083</u>	<u>(29,138)</u>	<u>1,279,171</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>54,316</u>	<u>(13,810)</u>		<u>40,506</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Grants	17,750	8,000		25,750
Net assets released from donor restriction:	<u>(26,458)</u>	<u>(20,000)</u>		<u>(46,458)</u>
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(8,708)</u>	<u>(12,000)</u>		<u>(20,708)</u>
CHANGE IN NET ASSETS	45,608	(25,810)	-	19,798
NET ASSETS, July 1	<u>4,519,389</u>	<u>1,211,082</u>	<u>(1,485,458)</u>	<u>4,245,013</u>
NET ASSETS, June 30	<u>\$ 4,564,997</u>	<u>\$ 1,185,272</u>	<u>\$ (1,485,458)</u>	<u>\$ 4,264,811</u>

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

	<u>Gibson Center for Senior Services, Inc.</u>	<u>Silver Lake Senior Housing Corporation</u>	<u>Eliminations</u>	<u>Consolidated Totals</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
REVENUE AND SUPPORT				
Fees and grants from governmental agencies:	\$ 502,764			\$ 502,764
Town appropriations	55,500			55,500
Contributions	504,035	\$ 13,000		517,035
Fundraising	43,910			43,910
Thrift shop sales	114,053			114,053
Rental income	6,300	162,085		168,385
Interest and dividend income	7,882	26	\$ (586)	7,322
Other income	166,963	4,530	(27,600)	143,893
Gain (Loss) on sale of assets	2,000			2,000
Net realized and unrealized gain (loss) on investment:	(122,507)			(122,507)
Net assets released from donor restriction:	11,285	2,326		13,611
TOTAL REVENUE AND SUPPORT WITHOUT DONOR RESTRICTIONS	<u>1,292,185</u>	<u>181,967</u>	<u>(28,186)</u>	<u>1,445,966</u>
EXPENSES				
Program Services:				
Nutrition	407,554			407,554
Transportation	98,410			98,410
Social and Educational	105,224			105,224
Total Program Services	<u>611,188</u>			<u>611,188</u>
Supporting Services:				
Management and general	199,231	209,044	(28,186)	380,089
Fundraising	163,701			163,701
Total Supporting Services	<u>362,932</u>	<u>209,044</u>	<u>(28,186)</u>	<u>543,790</u>
TOTAL EXPENSES	<u>974,120</u>	<u>209,044</u>	<u>(28,186)</u>	<u>1,154,978</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>318,065</u>	<u>(27,077)</u>		<u>290,988</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Grants	32,825	20,000		52,825
Net assets released from donor restriction:	(11,285)	(2,326)		(13,611)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	<u>21,540</u>	<u>17,674</u>		<u>39,214</u>
CHANGE IN NET ASSETS	<u>339,605</u>	<u>(9,403)</u>		<u>330,202</u>
NET ASSETS, July 1	<u>4,179,784</u>	<u>1,220,485</u>	<u>(1,485,458)</u>	<u>3,914,811</u>
NET ASSETS, June 30	<u>\$ 4,519,389</u>	<u>\$ 1,211,082</u>	<u>\$ (1,485,458)</u>	<u>\$ 4,245,013</u>

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2023

Gibson Center for Senior Services, Inc.:

	Program Services				Supporting Services			
	<u>Nutrition</u>	<u>Transportation</u>	<u>Social and Educational</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total Supporting Services</u>	<u>Total Expenses</u>
Salaries and wages	\$ 256,357	\$ 49,909	\$ 65,779	\$ 372,045	\$ 71,473	\$ 92,662	\$ 164,135	\$ 536,180
Payroll taxes	19,548	3,749	4,959	28,256	5,306	6,992	12,298	40,554
Employee benefits	19,213	2,615	15,448	37,276	9,860	17,883	27,743	65,019
Total Salaries and Related Expenses	295,118	56,273	86,186	437,577	86,639	117,537	204,176	641,753
Food	59,364	-	-	59,364	-	-	-	59,364
Direct program expenses	29,917	22,255	58,901	111,073	46	24,048	24,094	135,167
Travel	-	-	-	-	81	-	81	81
Conferences and training	1,868	-	-	1,868	125	-	125	1,993
Insurance	7,209	2,572	2,572	12,353	3,567	2,707	6,274	18,627
Telephone	873	326	776	1,975	326	326	652	2,627
Professional services	4,019	1,509	1,509	7,037	1,715	22,098	23,813	30,850
Postage	257	-	-	257	529	149	678	935
Office expenses	10,103	1,609	2,260	13,972	2,267	4,204	6,471	20,443
Public relations/communications	462	-	630	1,092	-	963	963	2,055
Special events	-	-	-	-	-	5,636	5,636	5,636
Utilities	18,366	3,086	-	21,452	6,526	-	6,526	27,978
Repairs and maintenance	18,757	2,800	-	21,557	20,144	-	20,144	41,701
Foundation and investment expenses	-	-	-	-	7,813	-	7,813	7,813
Total Expenses Before Depreciation	446,313	90,430	152,834	689,577	129,778	177,668	307,446	997,023
Depreciation expense	-	29,441	-	29,441	64,762	-	64,762	94,203
Total Expenses	\$ 446,313	\$ 119,871	\$ 152,834	\$ 719,018	\$ 194,540	\$ 177,668	\$ 372,208	\$ 1,091,226

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2023

Silver Lake Senior Housing Corporation:

	Program Services			Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Total Program Services	Management and General	Fund Raising	
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-
Travel	-	-	-	-	371	-	371
Conferences and training	-	-	-	-	-	-	-
Insurance	-	-	-	-	10,867	-	10,867
Telephone	-	-	-	-	721	-	721
Professional services	-	-	-	-	5,125	-	5,125
Postage	-	-	-	-	-	-	-
Office expenses	-	-	-	-	882	-	882
Public relations/communications	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-
Utilities	-	-	-	-	41,667	-	41,667
Repairs and maintenance	-	-	-	-	54,360	-	54,360
Management fees	-	-	-	-	27,600	-	27,600
Interest expense	-	-	-	-	4,699	-	4,699
Payments in lieu of real estate taxes	-	-	-	-	15,497	-	15,497
Total Expenses Before Depreciation	-	-	-	-	161,789	-	161,789
Depreciation expense	-	-	-	-	55,294	-	55,294
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 217,083	\$ -	\$ 217,083

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2023

Eliminations:

	Program Services			Supporting Services			Total Expenses
	<u>Nutrition</u>	<u>Transportation</u>	<u>Social and Educational</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total Supporting Services</u>	
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Conferences and training	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	-	-
Public relations/communications	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-
Foundation and investment expenses	-	-	-	-	-	-	-
Management fees	-	-	-	(27,600)	-	(27,600)	(27,600)
Interest expense	-	-	-	(1,538)	-	(1,538)	(1,538)
Payments in lieu of real estate taxes	-	-	-	-	-	-	-
Total Expenses Before Depreciation	-	-	-	(29,138)	-	(29,138)	(29,138)
Depreciation expense	-	-	-	-	-	-	-
Total Expenses	\$ -	\$ -	\$ -	\$ (29,138)	\$ -	\$ (29,138)	\$ (29,138)

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2023

Consolidated Totals:

	Program Services			Total Program Services	Supporting Services		Total Supporting Services	Total Expenses
	Nutrition	Transportation	Social and Educational		Management and General	Fund Raising		
Salaries and wages	\$ 256,357	\$ 49,909	\$ 65,779	\$ 372,045	\$ 71,473	\$ 92,662	\$ 164,135	\$ 536,180
Payroll taxes	19,548	3,749	4,959	28,256	5,306	6,992	12,298	40,554
Employee benefits	19,213	2,615	15,448	37,276	9,860	17,883	27,743	65,019
Total Salaries and Related Expenses	295,118	56,273	86,186	437,577	86,639	117,537	204,176	641,753
Food	59,364	-	-	59,364	-	-	-	59,364
Direct program expenses	29,917	22,255	58,901	111,073	46	24,048	24,094	135,167
Travel	-	-	-	-	452	-	452	452
Conferences and training	1,868	-	-	1,868	125	-	125	1,993
Insurance	7,209	2,572	2,572	12,353	14,434	2,707	17,141	29,494
Telephone	873	326	776	1,975	1,047	326	1,373	3,348
Professional services	4,019	1,509	1,509	7,037	6,840	22,098	28,938	35,975
Postage	257	-	-	257	529	149	678	935
Office expenses	10,103	1,609	2,260	13,972	3,149	4,204	7,353	21,325
Public relations/communications	462	-	630	1,092	-	963	963	2,055
Special events	-	-	-	-	-	5,636	5,636	5,636
Utilities	18,366	3,086	-	21,452	48,193	-	48,193	69,645
Repairs and maintenance	18,757	2,800	-	21,557	74,504	-	74,504	96,061
Foundation and investment expenses	-	-	-	-	7,813	-	7,813	7,813
Interest expense	-	-	-	-	3,161	-	3,161	3,161
Payments in lieu of real estate taxes	-	-	-	-	15,497	-	15,497	15,497
Total Expenses Before Depreciation	446,313	90,430	152,834	689,577	262,429	177,668	440,097	1,129,674
Depreciation expense	-	29,441	-	29,441	120,056	-	120,056	149,497
Total Expenses	\$ 446,313	\$ 119,871	\$ 152,834	\$ 719,018	\$ 382,485	\$ 177,668	\$ 560,153	\$ 1,279,171

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2022

Gibson Center for Senior Services, Inc.:

	Program Services				Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Total Program Services	Management and General	Fund Raising	Total Supporting Services	
Salaries and wages	\$ 228,302	\$ 45,269	\$ 51,034	\$ 324,605	\$ 63,284	\$ 91,647	\$ 154,931	\$ 479,536
Payroll taxes	17,296	3,411	3,825	24,532	5,070	6,896	11,966	36,498
Employee benefits	13,304	2,424	12,258	27,986	10,327	16,909	27,236	55,222
Total Salaries and Related Expenses	258,902	51,104	67,117	377,123	78,681	115,452	194,133	571,256
Food	55,819	-	-	55,819	-	-	-	55,819
Direct program expenses	23,305	20,234	30,678	74,217	-	18,563	18,563	92,780
Travel	210	-	-	210	58	-	58	268
Conferences and training	4,338	-	373	4,711	175	-	175	4,886
Insurance	6,843	2,431	2,431	11,705	3,773	2,566	6,339	18,044
Telephone	816	306	306	1,428	411	306	717	2,145
Professional services	5,542	1,553	1,553	8,648	4,124	22,013	26,137	34,785
Postage	199	-	-	199	426	85	511	710
Office expenses	17,243	1,174	2,101	20,518	3,579	2,931	6,510	27,028
Public relations/communications	1,054	85	665	1,804	-	953	953	2,757
Special events	-	-	-	-	-	832	832	832
Utilities	17,376	2,281	-	19,657	3,782	-	3,782	23,439
Repairs and maintenance	15,907	3,152	-	19,059	30,202	-	30,202	49,261
Foundation and investment expenses	-	-	-	-	8,571	-	8,571	8,571
Total Expenses Before Depreciation	407,554	82,320	105,224	595,098	133,782	163,701	297,483	892,581
Depreciation expense	-	16,090	-	16,090	65,449	-	65,449	81,539
Total Expenses	\$ 407,554	\$ 98,410	\$ 105,224	\$ 611,188	\$ 199,231	\$ 163,701	\$ 362,932	\$ 974,120

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2022

Silver Lake Senior Housing Corporation:

	Program Services			Total Program Services	Supporting Services		Total Expenses
	Nutrition	Transportation	Social and Educational		Management and General	Fund Raising	
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-
Travel	-	-	-	-	259	-	259
Conferences and training	-	-	-	-	-	-	-
Insurance	-	-	-	-	11,126	-	11,126
Telephone	-	-	-	-	668	-	668
Professional services	-	-	-	-	6,150	-	6,150
Postage	-	-	-	-	-	-	-
Office expenses	-	-	-	-	1,894	-	1,894
Public relations/communications	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-
Utilities	-	-	-	-	42,281	-	42,281
Repairs and maintenance	-	-	-	-	48,657	-	48,657
Management fees	-	-	-	-	27,600	-	27,600
Interest expense	-	-	-	-	4,838	-	4,838
Payments in lieu of real estate taxes	-	-	-	-	15,878	-	15,878
Total Expenses Before Depreciation	-	-	-	-	159,351	-	159,351
Depreciation expense	-	-	-	-	49,693	-	49,693
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 209,044	\$ -	\$ 209,044

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2022**

Eliminations:

	Program Services			Supporting Services			Total Expenses
	Nutrition	Transportation	Social and Educational	Total Program Services	Management and General	Fund Raising	
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll taxes	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-
Total Salaries and Related Expenses	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-
Direct program expenses	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Conferences and training	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	-	-
Public relations/communications	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-
Foundation and investment expenses	-	-	-	-	-	-	-
Management fees	-	-	-	-	(27,600)	-	(27,600)
Interest expense	-	-	-	-	(586)	-	(586)
Payments in lieu of real estate taxes	-	-	-	-	-	-	-
Total Expenses Before Depreciation	-	-	-	-	(28,186)	-	(28,186)
Depreciation expense	-	-	-	-	-	-	-
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ (28,186)	\$ -	\$ (28,186)

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
For the Year Ended June 30, 2022

Consolidated Totals:

	Program Services				Supporting Services			Total Expenses
	<u>Nutrition</u>	<u>Transportation</u>	<u>Social and Educational</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total Supporting Services</u>	
Salaries and wages	\$ 228,302	\$ 45,269	\$ 51,034	\$ 324,605	\$ 63,284	\$ 91,647	\$ 154,931	\$ 479,536
Payroll taxes	17,296	3,411	3,825	24,532	5,070	6,896	11,966	36,498
Employee benefits	13,304	2,424	12,258	27,986	10,327	16,909	27,236	55,222
Total Salaries and Related Expenses	258,902	51,104	67,117	377,123	78,681	115,452	194,133	571,256
Food	55,819	-	-	55,819	-	-	-	55,819
Direct program expenses	23,305	20,234	30,678	74,217	-	18,563	18,563	92,780
Travel	210	-	-	210	317	-	317	527
Conferences and training	4,338	-	373	4,711	175	-	175	4,886
Insurance	6,843	2,431	2,431	11,705	14,899	2,566	17,465	29,170
Telephone	816	306	306	1,428	1,079	306	1,385	2,813
Professional services	5,542	1,553	1,553	8,648	10,274	22,013	32,287	40,935
Postage	199	-	-	199	426	85	511	710
Office expenses	17,243	1,174	2,101	20,518	5,473	2,931	8,404	28,922
Public relations/communications	1,054	85	665	1,804	-	953	953	2,757
Special events	-	-	-	-	-	832	832	832
Utilities	17,376	2,281	-	19,657	46,063	-	46,063	65,720
Repairs and maintenance	15,907	3,152	-	19,059	78,859	-	78,859	97,918
Foundation and investment expenses	-	-	-	-	8,571	-	8,571	8,571
Interest expense	-	-	-	-	4,252	-	4,252	4,252
Payments in lieu of real estate taxes	-	-	-	-	15,878	-	15,878	15,878
Total Expenses Before Depreciation	407,554	82,320	105,224	595,098	264,947	163,701	428,648	1,023,746
Depreciation expense	-	16,090	-	16,090	115,142	-	115,142	131,232
Total Expenses	\$ 407,554	\$ 98,410	\$ 105,224	\$ 611,188	\$ 380,089	\$ 163,701	\$ 543,790	\$ 1,154,978

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2023**

	<u>Gibson Center for Senior Services, Inc.</u>	<u>Silver Lake Senior Housing Corporation</u>	<u>Eliminations</u>	<u>Consolidated Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from grants and contributions	\$ 731,303	-	-	\$ 731,303
Interest income received	3,830	\$ 9	-	3,839
Other income received	290,302	218,904	\$ (1,538)	507,668
Management fees received from affiliate	27,600	-	(27,600)	-
Cash paid to employees	(518,837)	-	-	(518,837)
Cash paid to suppliers	(458,837)	(129,902)	-	(588,739)
Payments in lieu of tax	-	(15,497)	-	(15,497)
Interest paid	-	(4,699)	1,538	(3,161)
Cash paid for management fees to affiliate	-	(27,600)	27,600	-
Net Cash Provided by Operating Activities	<u>75,361</u>	<u>41,215</u>	<u>-</u>	<u>116,576</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Distributions from New Hampshire Charitable Foundation	34,264	-	-	34,264
Redemption of investments	165,959	-	-	165,959
Payments received on loan to affiliate	8,407	-	(8,407)	-
Purchases of property and equipment	(37,043)	(103,928)	-	(140,971)
Net Cash Provided (Used) for Investing Activities	<u>171,587</u>	<u>(103,928)</u>	<u>(8,407)</u>	<u>59,252</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Payments made on affiliate loan	-	(8,407)	8,407	-
Payments on mortgage note payable	-	(19,976)	-	(19,976)
Net Cash Provided (Used) for Financing Activities	<u>-</u>	<u>(28,383)</u>	<u>8,407</u>	<u>(19,976)</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	246,948	(91,096)	-	155,852
CASH AND EQUIVALENTS, July 1	<u>221,260</u>	<u>111,543</u>	<u>-</u>	<u>332,803</u>
CASH AND EQUIVALENTS, June 30	<u>\$ 468,208</u>	<u>\$ 20,447</u>	<u>\$ -</u>	<u>\$ 488,655</u>
NON-CASH INVESTING AND FINANCING TRANSACTIONS				
Net change in value of restricted funds held by NHCF	<u>\$ 39,149</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,149</u>
Net change in fair value of investments	<u>\$ 33,202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,202</u>
Prior period deposit on capitalized assets	<u>\$ 26,000</u>	<u>\$ 15,095</u>	<u>\$ -</u>	<u>\$ 41,095</u>

**GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE
CONSOLIDATING STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2022**

	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from grants and contributions	\$ 1,103,200			\$ 1,103,200
Interest income received	4,125	\$ 26		4,151
Other income received	195,326	203,471	\$ (586)	398,211
Management fees received from affiliate	27,600		(27,600)	-
Cash paid to employees	(481,114)			(481,114)
Cash paid to suppliers	(414,824)	(113,612)		(528,436)
Payments in lieu of tax		(15,878)		(15,878)
Interest paid		(4,838)	586	(4,252)
Cash paid for management fees to affiliate		(27,600)	27,600	-
Net Cash Provided by Operating Activities	<u>434,313</u>	<u>41,569</u>	<u>-</u>	<u>475,882</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Distributions from New Hampshire Charitable Foundation	37,554			37,554
Proceeds from sale of property and equipment	2,000			2,000
Loan disbursement to affiliate	(45,000)		45,000	-
Payments received on loan to affiliate	2,729		(2,729)	-
Purchases of investments	(303,592)			(303,592)
Prepayment on property and equipment	(26,000)	(15,095)		(41,095)
Purchases of property and equipment	(162,532)	(13,749)		(176,281)
Net Cash Provided (Used) for Investing Activities	<u>(494,841)</u>	<u>(28,844)</u>	<u>42,271</u>	<u>(481,414)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from affiliate loan		45,000	(45,000)	-
Payments made on affiliate loan		(2,729)	2,729	-
Payments on mortgage note payable		(18,885)		(18,885)
Net Cash Provided (Used) for Financing Activities	<u>-</u>	<u>23,386</u>	<u>(42,271)</u>	<u>(18,885)</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	(60,528)	36,111	-	(24,417)
CASH AND EQUIVALENTS, July 1	281,788	75,432	-	357,220
CASH AND EQUIVALENTS, June 30	<u>\$ 221,260</u>	<u>\$ 111,543</u>	<u>\$ -</u>	<u>\$ 332,803</u>
NON-CASH INVESTING AND FINANCING TRANSACTIONS				
Net change in value of restricted funds held by NHCF	\$ (67,932)	\$ -	\$ -	\$ (67,932)
Net change in fair value of investments	\$ (54,575)	\$ -	\$ -	\$ (54,575)
Forgiveness of SBA note payable	\$ 102,000	\$ -	\$ -	\$ 102,000

Gibson Center for Senior Services, Inc.
Board of Directors

Barb W. Campbell

Brian Coffey

Kelly Drew

David Dyson

Caleb Gilbert

Joan Kenney

Leslie Leonard

David Smolen

Mary Tedeschi

Marianne Jackson, MD, MPH – Resume 2022

Present AddressE-Mail

Education	The University of North Carolina at Chapel Hill Department of Health Policy and Management	Chapel Hill, NC MPH, 2010
	Duke University Medical School Honors – AOA Medical Society – 1976	Durham, NC MD, 1977
	Duke University Graduate School of Physical Therapy	Durham, NC MSPT, 1974
	Duke University Bachelors of Arts in Religion – August 1972	Durham, NC
Internship and Residency - Obstetrics and Gynecology	Oregon Health Sciences University -PGY 1-2 1979-81 University of Washington PGY 3-4 1981-83	Portland, OR Seattle, WA
Clinical and Professional Experience		
2021-	Executive Director Gibson Center for Senior Services	N. Conway, NH
2010-2015	Senior Management Engineer Dept. Performance Improvement and Patient Safety, UNCH Quality Coordinator for ACOS Cancer Certification Committee	Chapel Hill, NC
June-Dec 2009	MPH Internship	Lean Healthcare, IES, NCSU Raleigh, NC
2003-2008	Active Staff Ob-Gyn	Coos Co. Family Health Services, FQHC Berlin, NH
2004-2008	Active Staff Ob-Gyn	Saco River Medical Group Conway, NH
2004-2010	Locum Tenens Ob-Gyn	CompHealth Various sites
1984-2003	Founder	Carriage House Ob-Gyn N. Conway, NH
1984-2003	Active Staff Ob-Gyn	Memorial Hospital N. Conway, NH
	Executive Director – Gibson Center for Senior Services	N. Conway, NH
	Convenor, AARP MWV Age-Friendly Community	N. Conway, NH
	Tin Mountain Energy Team	Albany, NH
	Member NH Healthcare Decisions Coalition, Foundation for Healthy Communities	Concord, NH
	Member Carroll County Coalition for Public Health, Aging in Place committee	Ossipee, NH

Lean Healthcare and Quality Improvement Leadership 2009 to 2014
At UNCH with Adult Oncology, Radiation Oncology, GI Procedures, VIR; At NC State IES Community Health Center Collaborative. I taught, mentored, and facilitated teams that implement Lean Healthcare methods for improvements in clinic patient flow, operations efficiency, provider productivity and patient safety

Gibson Center and MWV Age-Friendly Community – Improvements in the Livability domains of Housing, Health, Transportation, Community Connections and Outdoor Spaces for all ages.

KENNETH KASLOW

Administration Director: Gibson Center for Senior Services, Inc. N.Conway, NH 5/97-present
Non-profit providing congregate and home delivered meals, transportation and educational programs to elderly and disabled.

- ◆ Hire, evaluate and supervise department heads.
- ◆ Responsible for payroll, taxes, benefits, workers comp and personnel files.
- ◆ Account Receivable, Payable, general ledger, banking, cash control, and financial statements.
- ◆ Budget development and management
- ◆ Maintain compliance with and statistical tracking of federal and state contracts.
- ◆ On site coordinator of computer hardware and software troubleshooting and training.
- ◆ Responsible for daily operation of all programs, communications systems, buildings and grounds, and tenant issues.

Accountant/Financial Manager: Attitash Mountain Service Co. N. Conway, NH 2/96-5/97
Property maintenance, time-share, hotel, restaurant/bar, real estate and public storage company.

- ◆ Supervise Accounts payable, Receivable and Payroll.
- ◆ Prepare departmental (14) and consolidated financial statements.
- ◆ Work with managers to prepare and maintain budgets.
- ◆ Balance and maintain all general ledger accounts.
- ◆ Act as financial consultant for managers.
- ◆ Design and implement cost saving and streamlining procedures.
- ◆ Monitor and manage cash flow.
- ◆ Perform employee performance reviews

Controller: Christmas Farm Inn, Inc. Jackson NH 6/85-2/96
35-room inn, 3 bars, 75-seat banquet facility, two 65-seat restaurants and a convenience store.

- ◆ Multi-division/department general ledger and financial statements.
- ◆ Budgeting, cash flow, sales and occupancy analysis.
- ◆ Providing financial information, analysis and support to managers.
- ◆ Night audit and analysis of general expense accounts.
- ◆ Accounts receivable and payable, payroll and fringe benefit administration.
- ◆ Purchase and supervise operation of all office equipment.
- ◆ Purchase and administer all business insurance policies.

Front Desk: Christmas Farm Inn, Inc. Jackson NH 10/84- 5/85

Assistant Manager: Salem Inn Salem NH 5/80 - 9/84
Supervised daily operation of independent commercial full service 120-room hotel.

- ◆ Hiring, scheduling and supervision of employees.
- ◆ Reducing food and beverage costs.
- ◆ Food, beverage and supply purchasing.
- ◆ Assisted with accounts payable, payroll, and banquet sales.
- ◆ Daily sales reports and bank deposits.

Computer Experience: RDP, MAS 90, Excel, Lotus 123, Word, Access, Data Ease, Publisher, One Write Plus, QuickBooks.
Numerous Sharp, Sweda and NCR mechanical and computerized register systems. Basic experience as a network administrator.

Education: BS Hotel/Restaurant Management from New Hampshire College, 1980.

Professional: Notary Public - My commission expires September 3, 2013.
Sampling Agent/Representative-Transient non-community NH water system 12/91-2/96.

Sharon A. Fournier

2009-present: Gibson Center – Bus Driver

Provide transportation for seniors from their homes for local appointments, medical trips and lunch. Trained in passenger assistance including wheelchair lift securement, emergency evacuation and defensive driving. Responsible for coordinating timely maintenance for both buses to local repair shops. Schedule and drive changing daily routes for seniors based on daily requests to operate in most efficient manner. Also provide back up for fundraising efforts.

2007-present- Conway Recreation Department- bus driver

Driving bus for the summer program/teen center with children and counselors on field trips. Driving for adult programs on field trips. Pre trip checks, and coordinating bus maintenance.

2005- present- SAU 9 School District – bus driver

Transporting students to and from school, and interscholastic athletic teams on field trips. Pre trip checks and coordinating bus maintenance. 8 hours of varied in service training annually. Hold CDL with school bus certificate.

1997-2006 Northway Bank – Teller/ Teller Trainer

Help customers make deposits, withdrawals, process loan payments, resolve account issues, promoting banking products/services, balancing drawers, providing excellent customer service, annual banking regulation training and training all new hire tellers.

1988-1997 – Citizen's Bank- Bank Teller

Help customers make deposits, withdrawals, process loan payments, resolve account issues, promoting banking products/services, balancing drawers, providing excellent customer service, and annual banking regulation training.

Jill V. Reynolds

Education:

Kennett High School, Conway NH College Prep classes

Band, Cross Country running and skiing, Track, AFT, Yearbook Editor, Drama, National Honor Society, National Merit Scholar, Balfour Science Award, Biology Award

University of New Hampshire, Durham NH BS Family and Consumer Studies

Dorm Treasure, Class Representative, Students for Recycling, Youth Group Leader, Protestant Student Gathering, Drop In Center volunteer, Special Olympic Volunteer, Nursing Home Volunteer

Berlin Vocational Tech, Berlin NH Associates Degree, Residential Specialist

Manchester Vocational Tech, Manchester NH, Activity Director Course

Employment History:

Conway Scenic Railroad, North Conway, NH

Supervisors: Dwight and Gee Smith

Summer Vacations from school: Gift Shop, Tickets, and Grounds Crew

White Mountain National Forest, Saco District, Conway, NH

Supervisors: Charlie Birch, Dave Pratt, and Ann Croto

Summers and Seasonal: Youth Conservation Corps, YCC Leader; Trail Crew, Informational Specialist, Russell Colbath Interpretive Center

Center of Hope, Conway NH (Now Northern New Hampshire Humans Services)

Supervisors: Elizabeth DeBenidictus, Todd VanDerSchaff, and Linda King

House Manager: Ran a group home for 8, Supervised Assistant and Relief Staff

Care Plans written and implemented

Planned all social activities and ADL's (activities of daily living)

Specialized Home Care Provider: Provided care in my home for 3 men, 24/7

Care Plans written and implemented

Planned all social activities including week long vacations out of state

Day Hab: provided work training for 8-10 Clients, worked with other staff

Supported Apartment Staff: Provided necessary training and support for 8 people living in the community.

Special Olympic Coach: A volunteer role I created where we trained for the Special Olympics year round, Track & Field; Skiing, Basketball, Bowling.

SunBridge Care & Rehabilitation for North Conway, N. Conway, NH (now Mineral Springs Care & Rehab)

Supervisor: Barbara White, Beverly Holmes

Activities Coordinator 8 Assisted Living residents, 15-20 Skilled, 70-72 ICF residents

- Plan Activity Calendar by the month (8-12 activities per day)
- Supervise, hire, and train 3 staff
- Volunteer Coordinator, recruit, train, and schedule 75-150 volunteers
- Plan all trips: drive the 28-passenger bus (CDL, passenger endorsement)
- Coordinate Religious Services
- Meet all OSHA, Medicare, and Medicaid regulations
- Care Plans: perform all assessments, write RAPS, write and implement Care Plan, all required documentation, as well as attending weekly care plan meetings with resident, family, and staff.
- Attempt to meet the Psycho/Social, religious, physical, cognitive, employment needs of 95 residents
- Department Head: attend required meetings, work with peers.
- Publish monthly newsletters for residents and family members
- Special Olympic Coach. Trained 2 men to participate in chosen sports, Track & Field, Basketball
- Organize the Memory Walk for the Mount Washington Valley, (13 years) (Alzheimer's Association)
- Organize fundraisers for the Activity Department (Craft Fairs, Yard Sales, Bake Sales,)

The Gibson Center for Senior Services; North Conway, NH

Supervisors: George Cleveland, Ken Kaslow

Program Coordinator

- Plan and implement programs for the Gibson Center and Silver Lake Landing
- Coordinate Volunteers and Paid Instructors to implement programs
- Schedule the Calendar of Events and Room Calendar for the Gibson Center
- Plan and Implement trips; days evenings, over nights, abroad
- Public Service Announcements to newspapers, radio, and TV for Gibson Center events
- Maintain Attendance records, and prepare Monthly and Annual Reports.
- Open daily mail, stamp and photocopy incoming checks.
- Maintain the Gibson Center Web Page (Photo Album, Calendar, update postings)
- While the Programs Department is a one-person department, the Coordinator works with staff in all other departments to coordinate schedules, programs, and help each other.
- Newsletter, 6 times a year, with weekly written updates for participants.
- Facilitate introductory meetings with seniors, families and caregivers seeking services.
- Maintain a safe working environment; report problems/dangers/accidents.
- Assist other departments to cover their vacation and sick days

Interests Out Side of Work

Organizations:

Conway Village Church: Moderator; Choir, Out Reach; Cabinet; CVCC in the Future, Former: Diaconate, Sunday School & Youth Group Leader, Family Life Committee, Search Committee.

Tres Dias / Kairos: a three-day teaching program for living a Christ Like Life. Kairos takes this behind the Prison Walls

Tin Mountain: Outdoors education, activities. I bake cookies for them as well

Hospice Volunteer

AMC member

Mount Washington Valley Choral Society

Dinner Bell volunteer as a singer, use to cook for them.

Believe in Books Literacy, volunteer

Habitat for Humanity, Fundraising, PR Family Support, Women Build chair

Scribner's Mill Historic Preservation Society,

Hobbies:

Out Door Activities: Hiking, skiing, canoeing, camping, bird watching, rock hounding, snowshoeing

Cooking: Creating big pots of soup, Baking cookies, cakes and bread

Crafts: Painting, tatting, weaving, drawing, photography, journaling

Travel: Hold a valid US Passport

USA: Midwest, New England, Florida, Rocky Mountains, San Francisco, and East Coast

Foreign: Canada, Mexico, England, Switzerland, Paris, Germany, and Austria

Reading

Games: Board and Card

Music: Listening, singing, play guitar

Dancing: Ball Room, Square Dancing, and ZUMBA

History: Conway Historical Society, NH Historical Society.

Certification

CDL with Passenger endorsement

Justice of the Peace

Personal and Professional Goal

I enjoy working with people and strive to make the Mount Washington Valley and beyond, a better place for all involved. I am happy to be working and volunteering in areas that allow me to build upon and expand my expertise, and serve others.

February 13, 2009, Jill V. Reynolds. Program Coordinator, Gibson Center

Penny Wellman



December 2011- present Gibson Center for Senior Services, Inc. N. Conway NH 03860

Reception/Dispatch:

- Answer telephone, connect calls to staff, refer inquires to agencies.
- Open and sort mail, stamp checks and photocopy.
- Help print and attach labels To MOW lids.
- Assist in folding newsletters, menus and fundraising mailings.
- Maintain log book and message books.
- Provide physical coverage of desk area.
- Be aware of all programs/events to appropriately respond to inquiries
- Maintain sign up and invitation lists for special dinners/events.
- Maintain van daily route sheets and participant information.
- Coordinate van maintenance with drivers/repair shops.
- Schedule participants request for van service within guidelines to operate efficiently.
- Communicate with van drivers regarding route schedules and updates in order to ensure efficient transportation system.
- Issue and collect locked donation box and envelopes from route drivers

July 1976- August 2010 NH State Police Troop E, Tamworth NH

Dispatch- Communication Specialist II

- Dispatch for state troopes and emergency vehicles throughout Carroll County.
- Manned telephones, 2 way radios, and fax.
- Entered all info into state's computer programs
- Dealt with public, troopers and other local law enforcement departments.

Gibson Center for Senior Services, Inc.
Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Marianne Jackson	Exec. Director	\$ 6,000. ⁰⁰
Kenneth Kaslow	Admin Director	\$ 5,000. ⁰⁰
Sharon Fournier	Bus Driver - full t.m	\$ 80,000. ⁰⁰
Jill Reynolds	Bus Driver - part t.m	\$ 4,000. ⁰⁰
Penny Wellman	Reception: Dispatcher	\$ 4,000. ⁰⁰

ARC
13



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Interim Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

December 20, 2022

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **Retroactive** contracts with the Contractors listed below, in an amount not to exceed \$2,276,402.70, for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective Retroactive to January 1, 2023, upon Governor and Council approval, through June 30, 2024. 51% Federal Funds, 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.90
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70
Gibson Center for Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177675	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$196,074.60
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Total:			\$2,276,402.70

*An additional contract with North Conway Community Center dba. Carroll County Retired & Senior Volunteer Program is pending signature and will be submitted to Governor and Executive Council at a later date.

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

See attached fiscal details sheet.

Explanation

This request is **Retroactive** because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022.

The purpose of this request is to provide on-demand transportation, in which the Contractors provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractors will deliver the services as directed by the Department, in accordance with Older Americans Act Services: Title IIIB-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based service, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 1764 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule He-E 502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses, from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions, Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

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

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY- ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Strafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$6,897.50	\$0	\$6,897.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,169.00	\$0	\$128,169.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Easter Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.80	\$0	\$8,544.80
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$184,349.80	\$0	\$184,349.80
2024	512-500352	Transportation of Clients	48130315	\$318,363.90	\$0	\$318,363.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$65,367.60	\$0	\$65,367.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$126,124.50	\$0	\$126,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,987.80	\$0	\$21,987.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10
St. Joseph Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.80	\$0	\$17,850.80
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80
Tri-County Community Action Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,238.20	\$0	\$125,238.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$0	\$2,276,402.70

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

Project ID # RFA-2023-BEAS-07-TRANS

Project Title Transportation Services

	Maximum Points Available	CAP-BM, Belknap	CAP-BM Merrimack	Carroll County Retired & Senior Volunteer	Community Action Partnership of Strafford County	Eastseas NH Hillsborough	Eastseas NH Merrimack	Eastseas NH Rockingham	Eastseas NH Strafford	Gibson Center for Senior Services, Inc
Technical										
Capacity Q1	25	24	24	22	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	9	8	8	8	8	8	9
Experience Q4	30	27	27	28	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name
1. Maureen Brown
2. Laurie Heath
3. Thom O'Connor

Title
BEAS Nutritionist
Finance Administrator
Community Based Programs Admin.

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

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc	Grafton County Senior Citizens Council, Inc-Sullivan	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc	St. Joseph Comm. Services dba MOYW of Hillsborough City	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA at HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	6	8	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83

TOTAL PROPOSED VENDOR COST *Not Applicable - No Cost Proposal for RFA*

Reviewer Name	Title
1 Maureen Brown	BEAS Nutritionist
2 Laurie Heath	Finance Administrator
3 Thom O'Connor	Community Based Programs Admin.

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-04

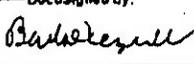
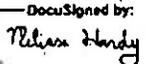
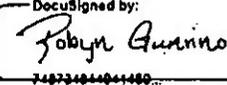
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

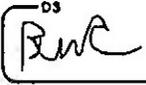
AGREEMENT

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 Gibson Center for Senior Services, Inc.		1.4 Contractor Address 14 Grove Street, North Conway, NH 03860-0655	
1.5 Contractor Phone Number 603-356-3231	1.6 Account Number 05-95-48-481010-7872	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$27,833.40
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 12/21/2022		1.12 Name and Title of Contractor Signatory Barbara W. Campbell President, Board of Directors	
1.13 State Agency Signature DocuSigned by:  Date: 12/21/2022		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 12/27/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 12/21/2022

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

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

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

4. CONDITIONAL NATURE OF AGREEMENT.

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

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

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

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

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

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

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

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

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

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

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

9. TERMINATION.

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

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

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

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

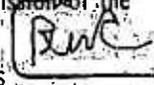
11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

Contractor Initials 
Date 12/21/2022

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

14. INSURANCE.

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

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

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

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

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

15. WORKERS' COMPENSATION.

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

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

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

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

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

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

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

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

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

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

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

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form, P-37, General Provisions

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

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, of this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date"), upon Governor and Council approval.

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

3.3. The parties may extend the Agreement for up to four (4) 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 12.3 as follows:

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

1.4. Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5. Paragraph 9, Termination, is amended to read as follows:

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



**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

(30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

- 9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.
- 9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.



**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available in Carroll County in the following Towns/Cities: Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison.
- 1.3. For the purposes of this Agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.11. The Contractor must provide services to clients according to individual

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

- 1.12. The Contractor must provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
- 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
- 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
- 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
- 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.
- 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.20. The Contractor must inform the referring Adult Protection Service staff of any

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

changes in the client's situation or other concerns.

- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.
- 1.30. The Contractor must obtain client feedback as required by New Hampshire

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

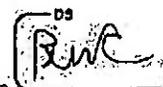
Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

- 1.31. The Contractor must comply with the following staffing requirements:
- 1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;
 - 1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
 - 1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and
 - 1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:
 - 1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;
 - 1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;
 - 1.31.4.3. A description of time periods necessary for obtaining staff replacements;
 - 1.31.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and
 - 1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.
- 1.32. Driver and Vehicle Requirements
- 1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:
 - 1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;
 - 1.32.1.2. Passenger and wheelchair accessibility; and
 - 1.32.1.3. Availability and functioning of seat belts.
 - 1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

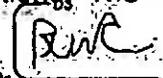
-
- 1.32.2.1. Interior of vehicles are clean and well maintained;
 - 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
 - 1.32.2.3. Smoking is prohibited in all vehicles; and
 - 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.
 - 1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.
 - 1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:
 - 1.32.4.1. Drivers must maintain a valid driver's license; and
 - 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.
 - 1.33. Reporting Requirements
 - 1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and
 - 1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.33.2.1. The number of clients served by town and in the aggregate;
 - 1.33.2.2. Total amount of donations collected;
 - 1.33.2.3. Expenses for services provided;
 - 1.33.2.4. Revenue, by funding source;
 - 1.33.2.5. Total amount of donation and/or fees collected from all individuals;
 - 1.33.2.6. Actual units served;
 - 1.33.2.7. Number of unduplicated clients served;



**New Hampshire Department of Health and Human Services
Transportation Services**

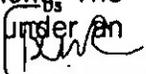
EXHIBIT B

-
- 1.33.2.8. Number of clients served with other funds than through the resulting contract;
 - 1.33.2.9. Unmet need/waiting list;
 - 1.33.2.10. Lengths of time clients are on a waiting list;
 - 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
 - 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
 - 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
 - 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department, and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
- 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report, in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
- 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.
- 1.34. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department, on at least an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:



**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.34.1. Ensure the Department has access to participant files;
 - 1.34.2. Ensure financial data is available, as requested by the Department; and
 - 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department.
- 1.35. Performance Measures
- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.
- 2. Exhibits Incorporated**
- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
 - 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
 - 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.
- 3. Additional Terms**
- 3.1. Impacts Resulting from Court Orders or Legislative Changes
 - 3.1.1. The 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 ^{by}  under an

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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
Transportation Services

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Units Granted	Rate	Funds Granted
606	\$14.10 per one way trip	\$8,544.60

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Units Granted	Rate	Funds Granted
1368	\$14.10 per one way trip	\$19,288.80

5. 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 5.3. Identifies and requests payment for allowable costs incurred in the previous month.

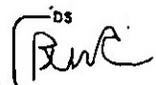
**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

- 5.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to DHHS.DMUOptions@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

6. 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.
7. 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.
8. 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.
9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. 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.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. 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.



**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

- 9.2.1. 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.
- 9.3. 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.
- 9.4. 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.
- 9.5. 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.



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

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

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

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

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

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

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

DS



New Hampshire Department of Health and Human Services
Exhibit D

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

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

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

Vendor Name: Gibson Center for Senior Services, Inc.

12/21/2022

Date

DocuSigned by:

Name: Barbara W. Campbell

Title: President, Board of Directors

Vendor Initials

12/21/2022

Date



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

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

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

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: Gibson Center for Senior Services, Inc.

12/21/2022

Date

DocuSigned by:

Name: Barbara W. Campbell

Title: President, Board of Directors

Vendor Initials

12/21/2022

Date

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

[Handwritten Signature]



New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

- 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and
- 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

- 12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:

- 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
- 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).

- 14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Gibson Center for Senior Services, Inc.

12/21/2022

Date

DocuSigned by:

Name: Barbara W. Campbell

Title: President, Board of Directors

New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination, Equal Employment Opportunity, Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services
Exhibit G



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Gibson Center for Senior Services, Inc.

12/21/2022

Date

DocuSigned by:

Name: Barbara W. Campbell

Title: President, Board of Directors

Exhibit G

Contractor Initials

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Gibson Center for Senior Services, Inc.

12/21/2022

Date

DocuSigned by:

Name: Barbara W. Campbell

Title: President, Board of Directors

New Hampshire Department of Health and Human Services



Exhibit I

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) Definitions.

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45; Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

RLC



New Hampshire Department of Health and Human Services

Exhibit I

- i. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall not disclose the PHI.

Contractor Initials [Signature]



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.

g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.

h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.

i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.

j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.

k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.

l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

RWC



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

Bar



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

Gibson Center for Senior Services, Inc.

The State by:

Name of the Contractor

Melissa Hardy

Barbara W. Campbell

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Barbara W. Campbell

Name of Authorized Representative

Name of Authorized Representative

Director, DLSS

President, Board of Directors

Title of Authorized Representative

Title of Authorized Representative

12/21/2022

12/21/2022

Date

Date

Contractor Initials BS
BWC

Date 12/21/2022

New Hampshire Department of Health and Human Services
Exhibit J



CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Gibson Center for Senior Services, Inc.

12/21/2022

Date

DocuSigned by:

Name: Barbara W. Campbell

Title: President, Board of Directors

Contractor Initials

Date 12/21/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

- 1. The UEI (SAM.gov) number for your entity is: 166436261
- 2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

- 3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

- 4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

Contractor Initials RLC
Date 12/21/2022

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

Handwritten initials "RWC" in black ink, enclosed in a rectangular box with a small "03" in the top right corner.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

- 7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

- 1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative 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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

[Handwritten Signature]

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

Contractor Initials *RWC*

Date 12/21/2022

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT.

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Grafton County Senior Citizens Council, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on January 18, 2023 (Item #13), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2026
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$918,121.50
3. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023, Assistance Listing Number (ALN) 93.044, FAIN 2201NHOASS and FAIN 2301NHOASS.
 - 1.2. 49% General funds.
4. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	11,656	\$14.10 per one way trip	\$164,349.60

3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	22,579	\$14.10 per one way trip	\$318,363.90

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	15,440	\$14.10 per one way trip	\$217,704.00

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	15,440	\$14.10 per one way trip	\$217,704.00

5. Modify Exhibit C, Payment Terms, Section 4, to read:

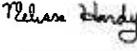
- 4. Reserved

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

2/28/2024
Date

DocuSigned by:

1323A84040DF406...
Name: Melissa Hardy
Title: Director, DLTSS

Grafton County Senior Citizen's Council, Inc.

2/28/2024
Date

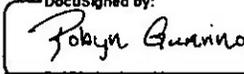
DocuSigned by:

9535394040DF406...
Name: Kathleen Vasconcelos
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

2/29/2024
Date

DocuSigned by:

Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

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 GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 13, 1972. 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: 65677

Certificate Number: 0006192405



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2023.

A handwritten signature in black ink, appearing to read "D. Scanlan", written over a faint circular stamp.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, WILLIAM V GERAGHTY, 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 Grafton County Senior Citizens Council, Inc. (GCSCC)
(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 JULY 24, 2018, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Kathleen Vasconcelos, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of GCSCC 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: 2/27/24

William V Geraghty
Signature of Elected Officer
Name: WILLIAM V GERAGHTY
Title: PRESIDENT, BOARD OF DIRECTORS

Grafton County Senior Citizens Council, Inc.

Mission Statement

GCSCC's purpose is to develop, strengthen, and provide programs and services that support the health, dignity, and independence of older adults and adults with disabilities living in our communities.

**GRAFTON COUNTY SENIOR
CITIZENS COUNCIL, INC.**

FINANCIAL STATEMENTS
September 30, 2022 and 2021

SINGLE AUDIT REPORTS
September 30, 2022

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statements of Financial Position, September 30, 2022 With Comparative Totals for September 30, 2021	3
Statement of Activities, Year Ended September 30, 2022 With Comparative Totals for the Year Ended September 30, 2021	4
Statement of Functional Expenses for the Year Ended September 30, 2022 With Comparative Totals for the Year Ended September 30, 2021	5
Statements of Cash Flows	6
Notes to Financial Statements	7-16
GOVERNMENT AUDITING STANDARDS AND SINGLE AUDIT ACT REPORTS AND SCHEDULES	
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 <i>Government Auditing Standards</i>	17-18
INDEPENDENT AUDITOR'S REPORT on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	19-20
Schedule of Findings and Questioned Costs	
Section I – Summary of Auditor's Results	21
Section II - Financial Statement Findings – None	21
Section III – Federal Award Findings and Questioned Costs – None	21
Schedule of Expenditures of Federal Awards	22
Notes to Schedule of Expenditures of Federal Awards	23

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
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Opinion

We have audited the accompanying financial statements of Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 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 Grafton County Senior Citizens Council, Inc. as of September 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 Grafton County Senior Citizens Council, 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 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 Grafton County Senior Citizens Council, Inc.'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.

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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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.

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 May 15, 2023, on our consideration of Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Grafton County Senior Citizens Council, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 23, 2022. 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.



Rowley & Associates, P.C.
Concord, New Hampshire
May 15, 2023

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
September 30, 2022 With Comparative Totals for September 30, 2021
 See Independent Auditor's Report

ASSETS	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2022	Total 2021
CURRENT ASSETS				
Cash and cash equivalents	\$ 701,188	\$ 103,853	\$ 805,041	\$ 587,610
Investments	263,164	-	263,164	310,918
Accounts receivable	18,398	10,803	29,201	18,413
Grants receivable	262,009	36,188	298,197	274,199
Inventories	25,415	-	25,415	19,763
Prepaid expenses	12,528	-	12,528	19,708
	<u>1,282,702</u>	<u>150,844</u>	<u>1,433,546</u>	<u>1,230,611</u>
LAND, BUILDING AND EQUIPMENT, at cost				
Land	39,012	-	39,012	39,012
Buildings and improvements	3,318,627	-	3,318,627	3,261,668
Equipment	253,060	-	253,060	244,761
Vehicles	967,846	-	967,846	898,055
	<u>4,578,545</u>	<u>-</u>	<u>4,578,545</u>	<u>4,443,496</u>
Accumulated depreciation	<u>(2,417,107)</u>	<u>-</u>	<u>(2,417,107)</u>	<u>(2,226,364)</u>
	<u>2,161,438</u>	<u>-</u>	<u>2,161,438</u>	<u>2,217,132</u>
LONG-TERM ASSETS				
Investments, Endowment	<u>447,739</u>	<u>184,890</u>	<u>632,629</u>	<u>500,384</u>
Total Assets	<u>\$3,891,879</u>	<u>\$ 335,734</u>	<u>\$4,227,613</u>	<u>\$3,948,127</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	\$ 65,561	\$ -	\$ 65,561	\$ 41,618
Accrued expenses	164,871	-	164,871	154,618
Security deposits	325	-	325	325
	<u>230,757</u>	<u>-</u>	<u>230,757</u>	<u>196,561</u>
NET ASSETS				
Without donor restriction:				
Operating	788,781	-	788,781	683,918
Board designated	710,903	-	710,903	579,835
Investment in fixed assets	2,161,438	-	2,161,438	2,217,132
	<u>3,661,122</u>	<u>-</u>	<u>3,661,122</u>	<u>3,480,885</u>
With donor restriction	-	335,734	335,734	270,681
	<u>3,661,122</u>	<u>335,734</u>	<u>3,996,856</u>	<u>3,751,566</u>
Total Liabilities and Net Assets	<u>\$3,891,879</u>	<u>\$ 335,734</u>	<u>\$4,227,613</u>	<u>\$3,948,127</u>

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENT OF ACTIVITIES
Year Ended September 30, 2022
With Comparative Totals For Year Ended September 30, 2021
See Independent Auditor's Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2022	Total 2021
REVENUE AND OTHER SUPPORT				
Contributions:				
Local government agencies	\$ 287,370	\$ 144,750	\$ 432,120	\$ 351,820
Senior center activities and fundraising	17,368	-	17,368	8,934
Program participant	155,784	-	155,784	169,979
General contributions and other	698,767	193,213	891,980	526,397
Contributions, non-cash	201,576	-	201,576	237,304
Contributions, in-kind	13,000	-	13,000	13,000
United Way agencies	23,398	-	23,398	23,760
Other Support:				
Miscellaneous income	9,461	-	9,461	9,155
Rental income	4,977	-	4,977	3,300
Governmental programs and fees for contract services	2,398,989	-	2,398,989	2,139,983
	<u>3,810,690</u>	<u>337,963</u>	<u>4,148,653</u>	<u>3,483,632</u>
Net Assets Released From Donor Imposed Restrictions	<u>237,379</u>	<u>(237,379)</u>	<u>-</u>	<u>-</u>
EXPENSES				
Program Services				
Senior transportation	356,994	-	356,994	274,664
Nutrition programs	1,867,532	-	1,867,532	1,718,043
Social services programs	73,287	-	73,287	47,550
Service Link	357,671	-	357,671	396,603
RSVP programs	112,356	-	112,356	148,721
Senior center activities	35,240	-	35,240	22,849
	<u>2,803,080</u>	<u>-</u>	<u>2,803,080</u>	<u>2,608,430</u>
Supporting Services				
Management and general	842,872	-	842,872	718,312
Fundraising	93,652	-	93,652	79,814
	<u>936,524</u>	<u>-</u>	<u>936,524</u>	<u>798,126</u>
	<u>3,739,604</u>	<u>-</u>	<u>3,739,604</u>	<u>3,406,556</u>
Net Operating Increase in Net Assets	308,465	100,584	409,049	77,076
NON-OPERATING GAINS AND LOSSES				
Interest income	214	-	214	332
Interest and dividends on investment and Endowment	16,056	5,049	21,105	13,122
Realized and unrealized gain (loss) on investments and Endowment, net of fees	(144,498)	(40,580)	(185,078)	69,283
SBA Payroll Protection Program	-	-	-	359,800
Employee retention credit, net direct cost of \$12,822	-	-	-	239,626
Loss on disposal of fixed assets	-	-	-	(1,397)
	<u>(128,228)</u>	<u>(35,531)</u>	<u>(163,759)</u>	<u>680,766</u>
NET INCREASE IN NET ASSETS	180,237	65,053	245,290	757,842
NET ASSETS, BEGINNING OF YEAR	<u>3,480,885</u>	<u>270,681</u>	<u>3,751,566</u>	<u>2,993,724</u>
NET ASSETS, END OF YEAR	<u>\$ 3,661,122</u>	<u>\$ 335,734</u>	<u>\$ 3,996,856</u>	<u>\$ 3,751,566</u>

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 For the Year Ending September 30, 2022
 (With Comparative Totals for the Year Ended September 30, 2021)
 See Independent Auditor's Report

	PROGRAM SERVICES						SUPPORT		MEMORANDUM TOTALS		
	Senior Transportation	Nutrition	Social Services	Service Link	RSVP	Senior Activity	Total Program	Management and General	Fund Raising	2022	2021
Salaries and wages	\$ 125,986	\$ 771,602	\$ 56,396	\$ 252,847	\$ 84,243	\$ -	\$ 1,291,074	\$ 496,191	\$ 55,132	\$ 1,842,397	\$ 1,715,716
Payroll taxes	9,952	58,303	4,241	19,251	6,390	-	98,137	37,283	4,143	139,562	131,184
Employee benefits	3,577	60,415	8,654	19,939	7,593	-	100,178	48,482	5,387	154,047	148,067
Travel	1,454	50,679	218	7,401	2,541	-	62,293	8,744	972	72,008	34,600
Supplies	3,898	126,370	280	4,570	717	5,489	141,324	26,005	2,889	170,218	172,716
Food and beverages	-	296,486	-	-	-	-	296,486	49	5	296,540	263,412
Donated food and beverages	-	118,408	-	-	-	-	118,408	-	-	118,408	97,127
Rent and utilities	1,421	148,817	961	18,872	1,892	-	171,963	8,918	991	181,872	148,982
Vehicle expense	51,951	75	-	-	-	-	52,026	14	2	52,041	31,806
Postage and delivery	15	3,640	136	1,371	693	340	6,195	6,861	762	13,818	10,173
Repairs and maintenance	1,549	126,356	878	3,013	800	242	132,838	8,897	989	142,723	142,202
Telephone and internet	420	18,745	108	5,261	1,472	63	26,069	7,282	809	34,160	33,452
Professional Fees	-	-	-	-	-	-	-	66,842	7,427	74,269	89,127
Bank and other fees	1	1,121	3	-	836	-	1,961	754	84	2,799	2,212
Interest expense	-	-	-	-	-	-	-	-	-	-	66
Dues and subscriptions	-	-	-	-	83	-	83	2,793	310	3,186	3,976
Insurance	15,594	38,857	264	10,536	1,582	-	66,833	12,367	1,374	80,574	95,735
Marketing/public relations	3	680	1	360	-	-	1,044	33,512	3,724	38,279	25,436
Staff development	5,754	14,200	10	4,202	378	1,285	25,829	8,028	892	34,749	16,221
Printing and copying	20	2,319	37	-	145	22	2,543	1,050	117	3,710	2,039
Volunteer recognition	8	214	-	-	788	-	1,010	107	12	1,129	4,683
Miscellaneous expenses	47	871	2	4,161	38	1,670	6,789	17,238	1,915	25,942	11,682
Depreciation	135,028	21,695	856	1,642	-	-	159,221	28,369	3,152	190,742	171,980
Fundraising	4	376	2	-	-	175	557	3,813	424	4,794	2,079
Technology	312	7,303	62	3,959	671	-	12,307	19,276	2,142	33,725	23,948
Other program expenses	-	-	-	286	1,494	477	2,257	-	-	2,257	9,112
Senior activity expense	-	-	178	-	-	25,477	25,655	-	-	25,655	18,823
Total Expenses	\$ 356,994	\$ 1,867,532	\$ 73,287	\$ 357,671	\$ 112,356	\$ 35,240	\$ 2,803,080	\$ 842,872	\$ 93,652	\$ 3,739,604	\$ 3,406,556

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2022 and 2021
 See Independent Auditor's Report

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ 245,290	\$ 757,842
Adjustments to reconcile change in net assets to net unrestricted cash provided by operating activities:		
Depreciation	190,742	171,980
Contributions of fixed assets	(64,556)	(130,339)
Loss on disposal of fixed assets	-	1,397
Forgiveness of SBA Payroll Protection Program	-	(359,800)
(Gain) loss on realized & unrealized investments & Endowment	176,316	(75,363)
(Increase) decrease in operating assets		
Accounts receivable	(10,788)	(13,676)
Grants receivable	(23,998)	(72,472)
Inventories	(5,652)	6,052
Prepaid expenses	7,180	(8,578)
Deposits	-	16,760
Increase (decrease) in operating liabilities		
Accounts payable	23,943	8,797
Accrued expenses	10,253	21,549
Net cash provided by operating activities	<u>548,730</u>	<u>324,149</u>
CASH FLOW FROM INVESTING ACTIVITIES:		
Proceeds from sales on investments and Endowment	263,078	149,672
Purchases of investments and Endowment	(523,885)	(329,124)
Cash paid for purchases of fixed assets	<u>(70,492)</u>	<u>(134,001)</u>
Net cash (used) by investing activities	<u>(331,299)</u>	<u>(313,453)</u>
Net increase in cash and cash equivalents	217,431	10,696
Cash and cash equivalents, beginning of year	<u>587,610</u>	<u>576,914</u>
Cash and cash equivalents, end of year	<u>\$ 805,041</u>	<u>\$ 587,610</u>
SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION		
Non cash contributions	<u>\$ 201,576</u>	<u>\$ 237,304</u>
In kind contributions	<u>\$ 13,000</u>	<u>\$ 13,000</u>
Cash paid for interest	<u>\$ -</u>	<u>\$ 66</u>
Cost of fixed assets acquired	135,048	281,100
Deposit paid in prior year	-	(16,760)
Donation of fixed assets	<u>(64,556)</u>	<u>(130,339)</u>
Net cash paid for fixed assets	<u>\$ 70,492</u>	<u>\$ 134,001</u>

The notes to consolidated financial statements are an integral part of this statement

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2022 and 2021

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Grafton County Senior Citizens Council, Inc. (hereinafter referred to as the "Organization" or the "Council") 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 Council, and the Council's conformity with such principles, are described below. These disclosures are an integral part of the Council's financial statements.

A. NATURE OF ACTIVITIES, PURPOSE AND CONCENTRATIONS

The Grafton County Senior Citizens Council, Inc. is a "not-for-profit" organization, which provides community-based services to older individuals in Grafton County, New Hampshire. These services include transportation, nutrition, and physical and social activities. The Council's program support is derived primarily from federally funded fee for service contracts and grants through the State of New Hampshire, and is supplemented by participant program related contributions. The Council also receives mission critical program support from area towns, agencies, United Way and Grafton County. The Council also allows the area Senior Centers to generate program support for activities specific to the area centers.

B. BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared in the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Consequently, revenues are recognized when earned and expenses are recognized when incurred.

C. FINANCIAL STATEMENT PRESENTATION

The Council maintains its accounting records on the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when the obligation is incurred. The Organization 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, the net assets are restricted.

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 the reported amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

E. CASH, CASH EQUIVALENTS AND INVESTMENTS

For purposes of the Statements of Cash Flows, the Council 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. There were no cash equivalents as of September 30, 2022 and 2021.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2022 and 2021

I. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. PROMISE 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. The organization uses the allowance method for recognition of uncollectable amounts. There were no uncollectable amounts at September 30, 2022 and 2021, respectively.

G. IN-KIND AND NON-CASH CONTRIBUTIONS

Contributed Services

The Council receives donated services from a substantial number of unpaid volunteers who have made significant contributions of their time to the general operations of the Council. No amounts have been recognized in the accompanying statement of activities because the criterion for recognition of such volunteer effort is that services must be specialized skills, which would be purchased if not donated. Service contributed for the year ended September 30, 2022 and 2021 amounted to 19,114 and 12,933 hours, respectively. If valued at the New Hampshire minimum wage of \$7.25 per hour the contributed services would total \$138,577 and \$93,764, respectively.

The Council receives an in-kind contribution of rent of \$13,000 which is recorded in the financial statements. This is further described in Footnote 10 – Lease Obligations.

Contributed goods

The Council receives donated goods throughout the year. Contributed goods can include food supplies and equipment. For financial reporting purposes the items contributed have been recorded at their fair market value at the date of the contribution. Any equipment contributed is capitalized and depreciated over its estimated useful life.

For the year ended September 30, 2021 contributed food, supplies, and fixed assets were \$118,408, \$18,612 and \$64,556, respectively. For the year ended September 30, 2021 contributed food, supplies, and fixed assets were \$97,127, \$9,838 and \$130,339, respectively.

H. INCOME TAXES

The Council has been notified by the Internal Revenue Service that it is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Council 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 Council 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 Organization 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 and recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

I. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. INVESTMENTS

The Council has adopted FASB ASC 958-320, "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under FASB ASC 958-320, 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 increase 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.

J. ACCOUNTS RECEIVABLE

Accounts receivable are comprised of amounts due from customers for services provided. The Council considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts become uncollectible, they will be charged to operations when that determination is made. Collections on accounts previously written off are included in revenue as received.

K. GRANTS RECEIVABLE

The grants receivable consist of amounts to be received by the Council from Federal and State governments. The amounts to be received include receivables for program services already rendered under contract agreements with the government. No allowance for doubtful accounts has been established for accounts receivable.

L. LAND, BUILDINGS, AND EQUIPMENT

Land, buildings and equipment are recorded at cost at the date of acquisition or fair market value at the date of the gift. The Council's policy is to capitalize all land, buildings and equipment in excess of \$1,000 (lesser individual item amounts are generally expensed) and to depreciate these assets using the straight-line method of depreciation over their estimated useful lives as follows:

	<u>Years</u>
Buildings and improvements	7-50
Equipment	5-20
Vehicles	5-7

Depreciation expense recorded by the Council for the years ended September 30, 2022 and 2021 was \$190,742 and \$171,980, respectively.

M. ALLOWANCE FOR DOUBTFUL ACCOUNTS

The Council provides, when necessary, for an allowance for doubtful accounts when accounts or pledges receivable are not deemed fully collectible. At September 30, 2022 and 2021, there was no allowance for doubtful accounts.

N. INVENTORY

Inventory is stated at the lower of cost (specific identification method) or market and is comprised of food items. Donated items are recorded at estimated fair value at the date of the donation.

O. FINANCIAL INSTRUMENTS

The carrying value of cash and cash equivalents, accounts and grants receivable, prepaid expenses, inventories, accounts payable, accrued expenses and line of credit are stated at carrying cost at September 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.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2022 and 2021

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. NEW ACCOUNTING PRONOUNCEMENT

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.

2. SUBSEQUENT EVENT

The Organization's management has evaluated subsequent events through May 15, 2023, which is the date the financial statements were available to be issued. It has been determined that no subsequent events matching this criterion occurred during this period.

3. FUNCTIONAL EXPENSES

Expenses by function have been allocated between program and supporting services classifications on the basis of time records, units of service and estimates made by the Council's management.

4. COST ALLOCATION

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, consistently applied. 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.

5. CONCENTRATION OF CREDIT RISK

At September 30, 2022 and 2021, the carrying amounts and bank balances with financial institutions of the Council's cash deposits are categorized by "credit risk" as follows:

- | | |
|------------|---|
| Category 1 | Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) Or collateralized by securities held by the Council (or its agent) in the Council's name. |
| Category 2 | Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the Council's name. |
| Category 3 | Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the Council's name. |

At various times throughout the year, the Council 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 Council. At September 30, 2022 and 2021, the Organization had \$412,313 and \$256,696 in uninsured cash balances, respectively.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

6. INVESTMENTS AND INVESTMENTS; ENDOWMENT

The Council maintains individual and pooled investments containing both restricted and unrestricted funds. Investment income, gains, losses, and management fees of any pool are allocated to activities based on each activity's pro-rata share (on dollar and time basis) in the pool. 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 balance sheet date. All other investments are stated at cost. Donated investments are recorded at the "fair market value" as of the date of receipt. Investment income, realized and unrealized gains, losses, dividends and interest unrestricted activities are recorded as operating activities. Investment interest and dividend income on restricted activities is added to, or deducted from, the appropriate activity.

All investments without donor restriction are Board designated. Investments were comprised of the following as of September 30, 2022:

	<u>Fair Market Value</u>	<u>Cost</u>
Investments:		
Money Markets	\$ 9,510	\$ 9,510
Bond Mutual Funds	85,874	97,243
Marketable Equity Securities	1,106	-
Equity Mutual Funds	25,763	33,428
Marketable Alternatives	10,545	11,907
ETFs	<u>130,366</u>	<u>114,774</u>
	<u>\$ 263,164</u>	<u>\$ 266,862</u>

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 Organization 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. None of the investments are Level 2 or Level 3 investments.

The Investment, Endowment was comprised of the following as of September 30, 2022:

	<u>Fair Market Value</u>	<u>Cost</u>
Investments, Endowment:		
Money Markets	\$ 7,730	\$ 7,730
Bond Mutual Funds	213,728	240,758
Equity Mutual Funds	57,278	70,116
Marketable Alternatives	26,264	29,499
ETFs	<u>327,629</u>	<u>303,864</u>
	<u>\$632,629</u>	<u>\$651,967</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended September 30, 2022 and 2021

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Endowment Funds and Net Assets

In August 2008, the Financial Accounting Standards Board issued FASB Accounting Standards Codification Topic 958-205 "*Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds*" (FASB ASC Topic 958-205).

Topic 958-205 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Topic 958-205 also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. The Organization has adopted Topic 958-205. The Organization's endowment consists of donated common stocks and purchased mutual funds established for a variety of purposes that support the Organization's mission. Its endowment includes both donor-restricted and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulation 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, (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 Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The duration and preservation of the various funds
- 2) The purposes of the donor-restricted endowment funds
- 3) General economic conditions
- 4) The possible effect of inflation and deflation
- 5) The expected total return from income and the appreciation of investments
- 6) Other resources of the Organization
- 7) The investment policies of the Organization

Investment Return Objectives, Risk Parameters and Strategies

The Endowment Fund was established to provide a source of continued support for the service provided by the Council. The finance committee has the authority to invest in mutual funds, cash or cash equivalents or Electronically Traded Funds (ETF) in proportions at their discretion. The Endowment Fund is invested with a recommended mix of approximately 53% equities, 46% fixed income and 1% cash and cash equivalents.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Spending Policy

The spending policy is to take distributions of annual amounts of 5% of the trailing eight quarter average value of the fund assets. However, 83% of the balance of the fund may be spent if authorized by a majority vote of the Board of Directors. The remainder of the fund is made up of net assets with donor restrictions in perpetuity. These donor restricted funds allow for the earnings to be released for spending each year.

The composition of endowment net assets and the changes in endowment net assets as of September 30, 2022 and 2021 are as follows:

	Board Designated	Restricted in Perpetuity	Total
Endowment net assets, September 30, 2020	\$ 99,288	\$211,360	\$310,648
Net, contributions/withdrawals	165,382	-	165,382
Investment income	2,715	4,729	7,444
Net appreciation	8,410	27,008	35,418
Withdrawals in accordance with spending policy	<u>(6,878)</u>	<u>(11,630)</u>	<u>(18,508)</u>
Endowment net assets, September 30, 2021	<u>\$268,917</u>	<u>\$231,467</u>	<u>\$500,384</u>
Net, contributions/withdrawals	272,211	-	272,211
Investment income	9,841	5,049	14,890
Net depreciation	(90,138)	(40,580)	(130,718)
Withdrawals in accordance with spending policy	<u>(13,092)</u>	<u>(11,046)</u>	<u>(24,138)</u>
Endowment net assets, September 30, 2022	<u>\$447,739</u>	<u>\$184,890</u>	<u>\$632,629</u>

7. COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation depending on job classification, length of service, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of September 30, 2022 and 2021 in the amounts of \$102,592 and \$96,504, respectively.

8. LINE OF CREDIT

The Council has a \$200,000 line of credit at an area bank, unsecured, with a variable interest rate equal to the Wall Street Journal Prime Index. The line of credit expires May 15, 2023. The interest rate at September 30, 2022 and 2021 was 4.50% and 3.75%, respectively. Interest payments are required monthly. There was no outstanding balance as of September 30, 2022 and 2021, respectively.

9. CONTINGENT LIABILITIES

Grants often require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although the return of the funds is a possibility, the Board of Directors deems the contingency unlikely, since by accepting the grants and their terms, it has made a commitment to fulfill the provisions of the grant.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

10. LEASE OBLIGATION

In May 2011, the Council entered into an agreement to lease property in Littleton over twenty years, expiring May 2031, in an amount equal to the tax assessment of the property, payable in monthly installments. During the years ended September 30, 2022 and 2021, respectively, the Council expensed rent in the amount of \$4,200 related to the lease.

The Council leases property in Littleton. As of the date of this report the Council is operating under a verbal agreement. During the years ended September 30, 2022 and 2021, respectively, the Council expensed rent in the amount of \$17,479 and \$16,474 related to the lease, respectively.

In November 2019 the Council entered a new lease agreement for additional space in Littleton. This is a three-year lease expiring in October 2022. Rent expense related to this lease was \$5,830 and \$5,390, respectively for the years ended September 30, 2022 and 2021.

The Council leases a property in Lincoln, New Hampshire. The current lease agreement expires in December 2023. During the years ended September 30, 2022 and 2021, respectively, the Council expensed rent in the amount of \$12,716 and \$12,528 related to this lease.

In October 2021 the Council renewed a one-year lease of property in Bristol, New Hampshire. The agreement expires in September 2022. During the years ended September 30, 2022 and 2021, respectively, the Council expensed rent in the amount of \$8,700 and \$7,200, respectively related to this lease.

The Council leases property in Orford, New Hampshire. As of the date of this report the Council is operating under a verbal agreement. During the years ended September 30, 2022 and 2021, respectively, the Council expensed rent in the amount of \$3,100 and \$885, respectively related to the lease.

In January 2016 the Council entered a ten-year agreement with the town of Canaan to mutually maintain the Indian River Grange Hall. The in-kind value of the lease is determined to be \$13,000 and is included in the financial statements.

Future minimum lease payments on the above leases as of September 30 are:

2023	\$ 30,958
2024	16,979
2025	10,589
2026	4,200
2027	4,200
Thereafter	<u>36,400</u>
	<u>\$ 103,326</u>

The Council also leases office equipment under short-term operating lease agreements.

11. ECONOMIC DEPENDENCY

The Council receives a substantial amount of its revenues and support under federal and state funded fee for service contracts, grants and programs (primarily passed through the State of New Hampshire). If a significant reduction or delay in the level of support were to occur, it may have an effect on the Council's programs and activities. The following reflects activity for the year ended September 30, 2022:

Federal and State Funded Contracts, Grants and Programs	\$2,398,989
Percentage of Total Support and Revenue	58%

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

12. BOARD-DESIGNATED NET ASSETS

Board designated net assets consist of the following at September 30:

	<u>2022</u>	<u>2021</u>
Investment reserve	\$ 87,810	\$ 103,772
Mascoma area reserve	23,553	27,737
Plymouth reserve	10,060	11,809
Littleton reserve	102,095	120,850
Horse Meadow reserve	39,646	46,750
GCSCC Endowment fund	447,739	268,917
Total board designated net assets	<u>\$ 710,903</u>	<u>\$ 579,835</u>

13. NET ASSETS WITH DONOR RESTRICTION

Net assets subject to expenditure for specific purpose or time:

	<u>2022</u>	<u>2021</u>
Marketing & development	\$ -	\$ 2,020
Veteran services	10,803	12,575
Basket raffle	556	556
Food Pantry	3,788	2,663
Congregated chairs	1,500	1,500
Tufts health plan	-	605
Bus matches	6,000	13,300
Shelf stable food	995	995
NHCF for arts	5,000	5,000
Eye Stations	67	-
LASC chairs	89	-
Plymouth location	1,372	-
Bishops	2,501	-
Skylark	3,985	-
Meals on Wheels	5,000	-
LASC roof	25,000	-
County receivable	36,188	-
Time restricted	48,000	-
Subtotal	<u>150,844</u>	<u>39,214</u>
Net assets to restriction in perpetuity:		
Clapper Memorial Fund	28,439	36,925
Jean Clay fund	156,451	194,542
Subtotal	<u>184,890</u>	<u>231,467</u>
Total Net Assets with Donor Restrictions	<u>\$ 335,734</u>	<u>\$ 270,681</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 Years Ended September 30, 2022 and 2021

14. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Council has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Council's primary source of support is grants and tuition. That support is held for the purpose of supporting the Council's budget. The Council had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 805,041	\$587,610
Investments	263,164	310,918
Accounts receivable	29,201	18,413
Grants receivable	<u>298,197</u>	<u>274,199</u>
	1,395,603	1,191,140
Less amounts subject to:		
Donor imposed restriction	<u>(335,734)</u>	<u>(270,681)</u>
	<u>\$1,059,869</u>	<u>\$ 920,459</u>

15. FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, the Council is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at September 30 were as follows:

	<u>Fair Value</u>	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant other Observable Inputs (Level 2)
<u>2022</u>			
Investments & Endowment	\$ 895,793	\$ 895,793	\$ -
Accounts receivable	29,201	-	29,201
Grants receivable	<u>298,197</u>	-	<u>298,197</u>
	<u>\$1,223,191</u>	<u>\$ 895,793</u>	<u>\$ 327,398</u>
<u>2021</u>			
Investments & Endowment	\$ 811,302	\$ 811,302	\$ -
Accounts receivable	18,413	-	18,413
Grants receivable	<u>274,199</u>	-	<u>274,199</u>
	<u>\$1,103,914</u>	<u>\$ 811,302</u>	<u>\$ 292,612</u>

Fair values for investments and endowment were determined by reference to quoted market prices and other relevant information generated by market transactions. The fair value of accounts and grants receivable are estimated at the present value of expected future cash flows.

16. RENTAL INCOME

The Council rents three parking spaces on a month-to-month verbal agreement for \$75 per month. The Council also had a one-year lease agreement for use of its building in Plymouth, New Hampshire. The lease was for \$200 per month and expired in June 2021. The agreement has continued on a month-to-month basis.

Rental income for the years ended September 30, 2022 and 2021 were \$4,977 and \$3,300, respectively. There is no required future minimum rental income.

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

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*

To the Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, 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 Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 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 May 15, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Grafton County Senior Citizens Council, 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.



Rowley & Associates, P.C.
Concord, New Hampshire
May 15, 2023

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET
CONCORD, NEW HAMPSHIRE 03301
TELEPHONE (603) 228-5400
FAX # (603) 226-3532

MEMBER OF THE PRIVATE
COMPANIES PRACTICE SECTION

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
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, Inc.'s major federal programs for the year ended September 30, 2022. Grafton County Senior Citizens Council, 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, Grafton County Senior Citizens Council, 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 September 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, Inc.'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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 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, P.C.
Concord, New Hampshire
May 15, 2023

**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

1. The auditor’s report expresses an unmodified opinion on the financial statements of Grafton County Senior Citizens Council, Inc.
2. No significant deficiencies 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 Grafton County Senior Citizens Council, 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 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 Grafton County Senior Citizens Council, 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>Federal Program, Aging Cluster:</u>	<u>Federal Assistance Number</u>
Title IIIB, Supportive Services and Senior Center	93.044
Title IIIC, Nutrition Services	93.045
Nutrition Services Incentive Program – Food Distribution	93.053

8. The threshold used for distinguishing between Type A and B programs was: \$750,000.
9. Grafton County Senior Citizens Council, Inc. qualified as a low-risk auditee.

SECTION II – FINANCIAL STATEMENT FINDINGS

No Matters Were Reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No Matters Were Reported

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended September 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Number</u>	<u>Federal Expenditures</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES		
<i>Passed through the NH Department of Health and Human Services</i>		
AGING-CLUSTER		
Title IIIB, Supportive Services and Senior Centers	93.044	\$ 188,090
Title IIIC, Nutrition Services Incentive Program	93.045	479,897
COVID-19 Title IIIC, Nutrition Services Incentive Program	93.045	67,140
Nutrition Services Incentive Program - Food Distribution	93.053	<u>126,609</u>
TOTAL AGING-CLUSTER		<u>861,736</u>
Service Link, Special Programs for the Aging, Title IV, and Title II	93.048	14,937
Service Link, National Family Caregiver Support, title III, Part E	93.052	30,375
Service Link, Medicare Enrollment Assistance Program	93.071	4,274
Service Link, State Health Insurance Assistance Program	93.324	13,925
Title XX, Social Services Block Grant	93.667	181,169
Service Link, Social Services Block Grant	93.667	<u>10,587</u>
		<u>191,756</u>
Service Link, Medical Assistance Program	93.778	<u>96,976</u>
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>1,213,979</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
<i>Direct Program - Title IIA, Retired and Senior Volunteer Program (RSVP)</i>	94.002	<u>102,517</u>
DEPARTMENT OF THE TREASURY		
<i>Passed through the Governor's Office for Emergency Relief & Recovery</i>		
COVID-19 - Senior Center Modification Program	21.019	<u>1,669</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 1,318,165</u>

The accompanying notes are an integral part of this schedule

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Grafton County Senior Citizens Council, Inc. under programs of the federal government for the year ended September 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Grafton County Senior Citizens Council, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Grafton County Senior Citizens Council, Inc.

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, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

Grafton County Senior Citizens Council, Inc. has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 – RECONCILIATION TO FINANCIAL STATEMENT AMOUNT

The total expenditures of federal awards per the accompanying schedule of expenditures of federal awards reconcile to the statement of activities and change in net assets as follows:

Federal funding portion of expenditures:	\$1,318,165
Non-federal funding portion of expenditures:	<u>1,080,824</u>
Total governmental programs and fees for contract services	<u>\$2,398,989</u>

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

BOARD OF DIRECTORS

2023



Bill Geraghty, President

Dean Cashman, Vice President and Treasurer

Martha Richards, Secretary

Neil Castaldo

Lori Fortini

Bill Karkheck

Steve Marion

Doug Menzies

Bob Muh

Natalie Murphy

Christine St. Laurent

Laura Sheers

Kathleen M. Vasconcelos

SUMMARY OF SKILLS AND EXPERIENCE

Management:

- Association and nonprofit operations management.
- Development of strategic plans, annual budgets, and goals for a nonprofit organization.
- Collaboration with Board members and management to further the organization's mission and goals.
- Hiring and training of new staff members.
- Leading teams to achieve organizational goals.
- Management and implementation of programs and program evaluations.
- Leading regular staff meetings and planning sessions.
- Collaborative team player who develops and maintains relationships with colleagues at every level of the organization and throughout the industry.

Marketing and Communications:

- Writing grant applications and funding proposals.
- Preparing marketing and communications plans.
- Managing the creation of annual reports, newsletters, program reports, brochures, video scripts, research reports, and board minutes.
- Managing a communications calendar.
- Creation of presentations.
- Public speaking to audiences including Board members, donors, government entities, and the general public.
- Writing press releases for media outlets nationwide.
- Participation in media interviews with local and national outlets, including The Washington Post, ABC-7 in Washington, DC, Associated Press, and Reuters.
- Strategic use of social media, including Facebook, YouTube, Twitter, and LinkedIn, to promote the organization's mission and specific programs.

Development:

- Management of fundraising efforts, including major gifts and annual giving.
- Developing and maintaining relationships with high-level donors, to further the organization's mission, raise funds, and educate donors about programs.
- Creation of written requests for funding from individuals, foundations, corporations, and government entities.
- Preparing reports for donors to highlight program accomplishments and metrics.
- Development of strategic fundraising plans and the tactics to implement the plans.

WORK EXPERIENCE
Grafton County Senior Citizens Council, Inc.

10 Campbell Street, Lebanon, NH 03766

Executive Director

Aug. 2018 – Present

Aircraft Owners and Pilots Association (AOPA) Foundation

421 Aviation Way, Frederick, MD 21701

Senior Director, Foundation Communications

2017 – 2018

Vice President, Education and Operations

2011 – 2017

Director, Safety Education

2010 – 2011

Manager, Safety Education

2008 – 2010

Senior Research Analyst

1999 – 2003

Aircraft Owners and Pilots Association (AOPA)

421 Aviation Way, Frederick, MD 21701

Media and Public Relations Specialist

2005 – 2008

Research Assistant

1998 – 1999

WOOD Consulting Services, Inc.

7474 Greenway Center Drive, Suite 800, Greenbelt, MD 20770

Technical Editor (Federal Aviation Administration contract)

2003 – 2005

EDUCATIONMaster of Science, Nonprofit and Association Management
University of Maryland University College, Adelphi, Maryland

2017

Bachelor of Arts, Communication Studies
University of Maryland University College, Adelphi, Maryland

2004

Bachelor of Science, Aeronautical Science
Embry-Riddle Aeronautical University, Daytona Beach, Florida

1997

OTHER

- Computer skills: Microsoft Office, Word Press, social media, Millennium fundraising software, Personify association management system
- Recreational pilot and flight instructor
- Germantown HELP food bank volunteer

2016-2018

Carole Moore

DEGREES AND CERTIFICATES

- B.A. Professional Studies/Psychology – Summa Cum Laude
- A.S. Human Services
- A.S. Criminal Justice
- Certified Health Information Specialist inclusive of HIPAA and confidentiality regulation
- Current CPR certification

TRAININGS/ SEMINARS ATTENDED

- Springfield College –Leadership Seminars
- Springfield College – Seminars Dealing with Difficult People
- NH Adult Protective Services – Reporting
- NH Bureau of Elderly and Adult Service – Elder Abuse
- NH Division of Community Based Care – Indications of Abuse
- Implementing Evidence-Based Policies and Practices in Community
- Evidence-Based Policies and Practices
- Trained in Word, Excel, PowerPoint, and Access
- Communication
- Ongoing Nutrition Classes

PROFESSIONAL AFFILIATIONS

- Reparative board member for the Community Justice Center
- COSA volunteer for the Community Justice Center
- Community council member for the Offender Reentry Program
- Certified volunteer for the Vermont Department of Corrections, including onsite facilities' access
- Advocate for the Equal Exchange TimeBank
- Member of the Benevolent Protective Order of the Elks
- Member of the Women's Aux of the American Legion

WORK HISTORY

- 2013-Present – Director, Littleton Area Senior Center, Grafton County Senior Citizens Council, Inc. (GCSCC)
- 2011- 2013 – Home Delivered Meals Program Coordinator –Littleton Area Senior Center of GCSCC

- 2010-2012- Volunteer coordinator for the Equal Exchange TimeBank
 - * Responsible for volunteer coordination, marketing, recruiting, outreach, and training
- 2009-2011 - Caledonian-Record
 - *Position ended due to restructuring
- 2010 - Internship with Area Agency On Aging
 - *Worked with the elderly, completed intake, and conducted outreach
- 2008-2012- full-time student–Johnson State College
- 2006-2008 ADA (assistant district administrator) of Challenger Sports Program (A city-wide recreational program for handicapped youth) – FL
 - * Implemented and organized recreational programs for mentally and physically disabled children. Facilitated placements and referrals regarding handicapped youth within the community. Responsible for intake, scheduling, and volunteers.
- 2004-2006 President Cape Coral Softball and ADA of Challenger Sports Program– FL
 - *Responsible for upper level management of a citywide recreational program as well as the Challenger Program, which served physically and mentally handicapped youth. Authored unique waivers for established organizations gaining programs for the handicapped. Facilitated board meetings subject to Robert's Rules of Order and public disclosure.
- 2000-2004 Vice-President of Cape Coral Softball – FL
 - *Responsible for various clerical duties, public relations, program development, community interaction, and employee relations.

Betsey L. Cheney

OBJECTIVE

To work for a business that I can respect and where I am respected as a person; with leadership that expresses clear goals and rules; where I may use my abilities and experience to become an essential member of a smooth running team.

EXPERIENCE

Senior

Accountant

2017 - Current

Grafton County Senior Citizens Council, Inc., Lebanon, NH

Responsibilities: Under the general direction of the Associate Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

Finance

Director

2009 - 2017

Grafton County Senior Citizens Council, Inc., Lebanon, NH

Responsibilities: Under the general direction of the Executive Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

1992-2009

Finance

Manager

2005 - 2009

Vermont Public Transportation Association, White River Jct., VT

Responsibilities: Oversee a modular fund accounting system covering a budget in excess of \$10 million subject to governmental audit standards. Perform all duties necessary from daily entries into subsidiary ledgers to analyze and provide monthly financial statements to the Board. Modules included Accounts Payable, Accounts Receivable, Payroll and General Ledger. Financial Software used: Microsoft Great Plains Dynamics. Coordinate and execute the closing of the current office with the current ongoing demands of business.

Medicaid Program

Coordinator

1997 - 2005

Responsibilities: Oversee the Medicaid Program. Research and compile data as requested by Executive Director, Board of Directors, and State Officials. Develop new software with computer consultant for reconciling and reporting statistical data in a progressive manner. Answer Medicaid/Reach Up questions from Brokers, drivers and clients. Seek approval from Medicaid for Client's out-of-state trips, and mediate conflicts between the aforementioned parties. Bill Ladies First Program for trips provided by Brokers, update statistical data and provide data needed for contract renegotiation. Reconcile month's end financial accounts in Accounts Receivable, Accounts Payable, and analyze financial data for Finance Manager as requested. Back up to Finance Manager. Financial Software used: Real World and Microsoft Great Plains Dynamics.

Medicaid

Assistant

1992 - 1997

Responsibilities: Reconcile Medicaid Remittance Advice from Electronic Data Systems (EDS) to each Broker's Program Reports and prepare documentation for payment. Bill Reach Up trips and assist in the payment process of bills. Enter and compile monthly statistical reports for billed Medicaid and Reach Up trips for Brokers. Maintain backup files for Medicaid/Reach Up Program.

Accounts

Payable

1988 - 1989

The Hitchcock Clinic, Hanover, NH

Responsibilities: Match incoming invoices and purchase orders. Code and data entry of invoices for payment and general ledger distribution. Proof voucher printouts, issuance of checks, disbursement registers, and resolution of problems with patients and vendors.

EDUCATION

Plymouth State College, Plymouth, N.H., B.S. Business Administration, Accounting, 1978

Lebanon College, Lebanon, N.H., Computer Certificate Program, 1992

Grafton County Senior Citizens Council, Inc.
Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Kathleen Vasconcelos	Executive Director	\$32,510.40
Carole Moore	Associate Director, Programs	\$28,129.92
Position vacant	Associate Director, Finance	\$10,914.75
Betsy Cheney	Senior Accountant	\$23,194.08

ARC
13



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Interim Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
 603-271-5034 1-800-852-3345 Ext. 5034
 Fax: 603-271-5166 TDD Access: 1-800-735-2964
 www.dhhs.nh.gov

December 20, 2022

His Excellency, Governor Christopher T. Sununu
 and the Honorable Council
 State House
 Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **Retroactive** contracts with the Contractors listed below, in an amount not to exceed \$2,276,402.70, for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective Retroactive to January 1, 2023, upon Governor and Council approval, through June 30, 2024. 51% Federal Funds, 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.90
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70
Gibson Center for Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177675	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$196,074.60
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Total:			\$2,276,402.70

*An additional contract with North Conway Community Center dba. Carroll County Retired & Senior Volunteer Program is pending signature and will be submitted to Governor and Executive Council at a later date.

Funds are available in the following account for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Year 2024, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details sheet.

Explanation

This request is **Retroactive** because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022.

The purpose of this request is to provide on-demand transportation, in which the Contractors provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractors will deliver the services as directed by the Department, in accordance with Older Americans Act Services: Title III-B-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based service, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 1764 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule He-E 502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses, from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions, Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

In the event that the Federal Funds become no longer available, additional General Funds will not be requested to support this program.

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Strafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$6,697.50	\$0	\$6,697.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,188.00	\$0	\$128,188.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Easter Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.80	\$0	\$8,544.80
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$184,349.60	\$0	\$184,349.60
2024	512-500352	Transportation of Clients	48130315	\$318,363.90	\$0	\$318,363.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$85,367.60	\$0	\$85,367.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$126,124.50	\$0	\$126,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,967.80	\$0	\$21,967.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10
St. Joseph Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.80	\$0	\$17,850.80
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80
Tri-County Community Action Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,236.20	\$0	\$125,236.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$0	\$2,276,402.70

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2023-BEAS-07-TRANS**
 Project Title **Transportation Services**

	Maximum Points Available	CAP-BM, Belknap	CAP-BM Merrimack	Carroll County Retired & Senior Volunteer	Community Action Partnership of, Strafford County	Easterseals NH Hillsborough	Easterseals NH Merrimack	Easterseals NH Rockingham	Easterseals NH Strafford	Gibson Center for Senior Services, Inc
Technical										
Capacity Q1	25	24	24	22	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	9	8	8	8	8	8	9
Experience Q4	30	27	27	28	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name	Title
1. Maureen Brown	BEAS Nutritionist
2. Laurie Heath	Finance Administrator
3. Thom O'Connor	Community Based Programs Admin.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc.	Grafton County Senior Citizens Council, Inc. Sullivan	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc.	St. Joseph Comm. Services dba MOW of Hillsborough Cty	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA at HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	8	8	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>									

Reviewer Name	Title
1. Maureen Brown	BEAS Nutritionist
2. Laurie Heath	Finance Administrator
3. Thom O'Connor	Community Based Programs Admin.

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-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.

<p>1.1 State Agency Name New Hampshire Department of Health and Human Services</p>		<p>1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857</p>	
<p>1.3 Contractor Name Grafton County Senior Citizens Council, Inc.</p>		<p>1.4 Contractor Address 10 Campbell Street, Lebanon, NH 03766</p>	
<p>1.5 Contractor Phone Number 603-448-4897</p>	<p>1.6 Account Number 05-95-48-481010-7872</p>	<p>1.7 Completion Date 6/30/2024</p>	<p>1.8 Price Limitation \$482,713.50</p>
<p>1.9 Contracting Officer for State Agency Robert W. Moore, Director</p>		<p>1.10 State Agency Telephone Number (603) 271-9631</p>	
<p>1.11 Contractor Signature DocuSigned by: <i>Kathleen Vasconcelos</i> Date: 12/22/2022</p>		<p>1.12 Name and Title of Contractor Signatory Kathleen Vasconcelos Executive Director</p>	
<p>1.13 State Agency Signature DocuSigned by: <i>Melissa Hardy</i> Date: 12/22/2022</p>		<p>1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLSS</p>	
<p>1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____</p>			
<p>1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <i>Robyn Guinno</i> On: 12/27/2022</p>			
<p>1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____</p>			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

Contractor Initials DS
LMV
Date 12/22/2022

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form, P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, of this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date"), upon Governor and Council approval.

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to four (4) 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 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, 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.

1.4. Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5. Paragraph 9, Termination, is amended to read as follows:

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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

(30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.

9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

DS
KLV

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available, countywide, in Grafton county.
- 1.3. For the purposes of this Agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

- 1.12. The Contractor must provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
- 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
- 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
- 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
- 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.
- 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.20. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

EMV

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.
- 1.30. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

within 30 days of the Agreement effective date.

1.31. The Contractor must comply with the following staffing requirements:

- 1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;
- 1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and
- 1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:
 - 1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;
 - 1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;
 - 1.31.4.3. A description of time periods necessary for obtaining staff replacements;
 - 1.31.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and
 - 1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.32. Driver and Vehicle Requirements

- 1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:
 - 1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;
 - 1.32.1.2. Passenger and wheelchair accessibility; and
 - 1.32.1.3. Availability and functioning of seat belts.
- 1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:
 - 1.32.2.1. Interior of vehicles are clean and well maintained;

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
 - 1.32.2.3. Smoking is prohibited in all vehicles; and
 - 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.
 - 1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.
 - 1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:
 - 1.32.4.1. Drivers must maintain a valid driver's license; and
 - 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.
 - 1.33. Reporting Requirements.
 - 1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and
 - 1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.33.2.1. The number of clients served by town and in the aggregate;
 - 1.33.2.2. Total amount of donations collected;
 - 1.33.2.3. Expenses for services provided;
 - 1.33.2.4. Revenue, by funding source;
 - 1.33.2.5. Total amount of donation and/or fees collected from all individuals;
 - 1.33.2.6. Actual units served;
 - 1.33.2.7. Number of unduplicated clients served;

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.33.2.8. Number of clients served with other funds than through the resulting contract;
 - 1.33.2.9. Unmet need/waiting list;
 - 1.33.2.10. Lengths of time clients are on a waiting list;
 - 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
 - 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
 - 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
 - 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department, and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
- 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report, in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
- 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.
- 1.34. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department, on at least an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

-
- 1.34.1. Ensure the Department has access to participant files;
 - 1.34.2. Ensure financial data is available, as requested by the Department; and
 - 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department.
- 1.35. Performance Measures
- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.
- 2. Exhibits Incorporated**
- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
 - 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
 - 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.
- 3. Additional Terms**
- 3.1. Impacts Resulting from Court Orders or Legislative Changes
 - 3.1.1. The 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 ^{by} under an

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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
Transportation Services

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	.11,656	\$14.10 per one way trip	\$164,349.60

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Grafton County, NH	22,579	\$14.10 per one way trip	\$318,363.90

5. 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 5.3. Identifies and requests payment for allowable costs incurred in the previous month.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

- 5.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to DHHS.DMUOptions@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

6. 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.
7. 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.
8. 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.
9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. 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.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. 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.

DS
LMV

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

- 9.2.1. 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.
- 9.3. 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.
- 9.4. 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.
- 9.5. 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.

DS
KMU



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH.03301-6505.

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

EMV



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

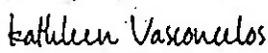
Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

Vendor Name: Grafton County Senior Citizens Council

12/22/2022

Date

DocuSigned by:

 Name: Kathleen Vasconcelos
 Title: Executive Director

Vendor Initials 
 Date 12/22/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form-to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: Grafton County Senior Citizens Council

12/22/2022

Date

DocuSigned by:

Kathleen Vasconcelos

Name: Kathleen Vasconcelos

Title: Executive Director

03
KAV

Vendor Initials

12/22/2022
Date



New Hampshire Department of Health and Human Services
Exhibit F

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

03
LAV



New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and
11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Grafton County Senior Citizens Council

12/22/2022

Date

DocuSigned by:
Kathleen Vasconcelos
Name: Kathleen Vasconcelos
Title: Executive Director

Contractor Initials: [Signature]
Date: 12/22/2022

New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G.

Contractor Initials

DS
EMV

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Grafton County Senior Citizens Council

12/22/2022

Date

DocuSigned by:
Kathleen Vasconcelos
Name: Kathleen Vasconcelos
Title: Executive Director

Exhibit G

Contractor Initials

DS
KMV

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Grafton County Senior Citizens Council

12/22/2022

Date

DocuSigned by:
Kathleen Vasconcelos
Name: Kathleen Vasconcelos
Title: Executive Director



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. **"Breach"** shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. **"Business Associate"** has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. **"Covered Entity"** has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. **"Designated Record Set"** shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. **"Data Aggregation"** shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. **"Health Care Operations"** shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. **"HITECH Act"** means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. **"HIPAA"** means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. **"Individual"** shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. **"Privacy Rule"** shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. **"Protected Health Information"** shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Contractor Initials EMV

Date 12/22/2022



New Hampshire Department of Health and Human Services

Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI; to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business Associate shall not disclose the PHI.

3/2014

Contractor Initials

EMV

Date 12/22/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.

- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:

- o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
- o The unauthorized person used the protected health information or to whom the disclosure was made;
- o Whether the protected health information was actually acquired or viewed
- o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.

- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.

- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

EMV



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

kmv



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

The State of
Melissa Hardy

Signature of Authorized Representative

Melissa Hardy

Name of Authorized Representative

Director, DLTSS

Title of Authorized Representative

12/22/2022

Date

Grafton County Senior Citizens Council

Name of the Contractor
Kathleen Vasconcelos

Signature of Authorized Representative

Kathleen Vasconcelos

Name of Authorized Representative

Executive Director

Title of Authorized Representative

12/22/2022

Date



New Hampshire Department of Health and Human Services
Exhibit J

CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Grafton County Senior Citizens Council

12/22/2022

Date

DocuSigned by:

Kathleen Vasconcelos

Name: Kathleen Vasconcelos

Title: Executive Director

Contractor Initials

DS
KLV

Date 12/22/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

- 1. The UEI (SAM.gov) number for your entity is: HXEMA9BLNZU8
- 2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

X NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

- 3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

- 4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

DS
EMV

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative 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

DS
KML

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor; or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

OS
KMV

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.
12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
 13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
 14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
 15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
 16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

DS
EMV

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

- A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

- B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Home Healthcare, Hospice and Community Services, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on January 18, 2023 (Item #13), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2026
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$457,488.60
3. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023, Assistance Listing Number (ALN) 93.044, FAIN 2201NHOASS and FAIN 2301NHOASS.
 - 1.2. 49% General funds.
4. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Cheshire County, NH	9,270	\$14.10 per one way trip	\$65,367.60.00

3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Cheshire County, NH	9,270	\$14.10 per one way trip	\$130,707.00

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Cheshire County, NH	9,270	\$14.10 per one way trip	\$130,707.00

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Cheshire County, NH	9,270	\$14.10 per one way trip	\$130,707.00

5. Modify Exhibit C, Payment Terms, Section 4, to read:

4. Reserved

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

3/25/2024
Date

DocuSigned by:
Melissa Hardy
Name: MELISSA HARDY
Title: Director, DLTS

Home Healthcare, Hospice and Community Services, Inc.

3/25/2024
Date

DocuSigned by:
Maura McQueeney
Name: MAURA MCQUEENEY
Title: CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

3/25/2024
Date

DocuSigned by:
Robyn Guarino
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

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 HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 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: 189752

Certificate Number: 0005751999



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 7th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Eric Horne, 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 Home Healthcare, Hospice & 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 September 19, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Maura McQueeney (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Home Healthcare, Hospice & Community Services, Inc. to enter into contracts
(Name of Corporation/ LLC)

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/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 Termination Agreement 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: 3/4/24

Eric Horne
Signature of Elected Officer
Name: Eric Horne
Title: Treasurer



Mission

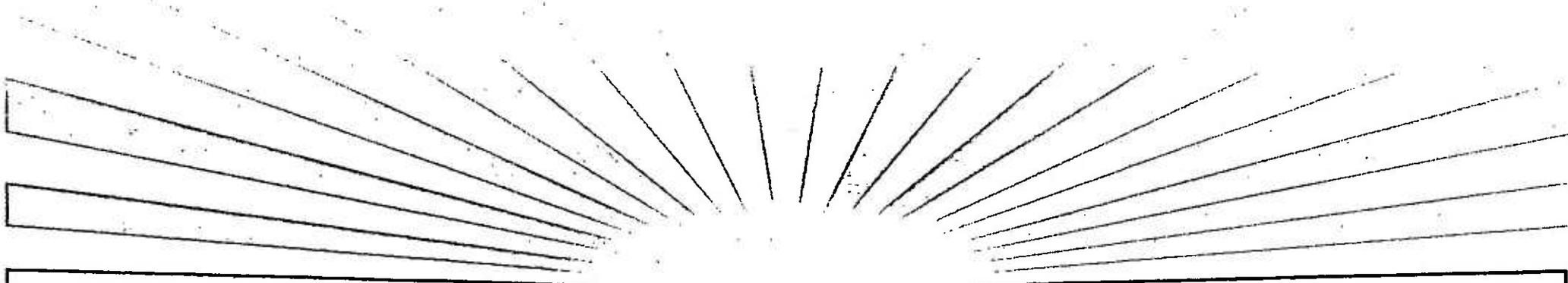
To provide services which enable people to function throughout life at their optimal level of health, well-being, and independence, according to their personal beliefs and choices

Vision

To be the leading regional provider for the continuum of care through home health, hospice and community services

Values

HCS values the spirit and talent of a diverse and inclusive workforce that can use evidence to support practice, employee competence, and meaningful work in our holistic approach to meet the health and wellness needs of individuals and families. We value the ability to change nimbly with the aid of technology and continuous improvement and which protects the rich relationships that lead to professional collaboration and donor confidence.





CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2022 and 2021

With Independent Auditor's Report





INDEPENDENT AUDITOR'S REPORT

Board of Directors
Home Healthcare, Hospice & Community Services, Inc. and Affiliate

Opinion

We have audited the accompanying consolidated financial statements of Home Healthcare, Hospice & Community Services, Inc. and Affiliate, which comprise the consolidated balance sheets as of June 30, 2022 and 2021, and the related consolidated statements of operations, changes in net assets, and cash flows for the years 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 financial position of Home Healthcare, Hospice & Community Services, Inc. and Affiliate as of June 30, 2022 and 2021, and the results of their operations, changes in their net assets and their cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted auditing standards. 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 Home Healthcare, Hospice & Community Services, Inc. and Affiliate 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 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 Home Healthcare, Hospice & Community Services, 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.

Board of Directors
Home Healthcare, Hospice & Community Services, Inc. and Affiliate
Page 2

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 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, 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 Home Healthcare, Hospice & Community Services, 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 Home Healthcare, Hospice & Community Services, 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.

Berry Dunn McNeil & Parker, LLC

Manchester, New Hampshire
December 13, 2022

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Balance Sheets

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 1,298,118	\$ 2,485,863
Short-term investments	14,208	18,174
Patient accounts receivable, net	1,788,549	1,862,056
Other receivables	428,903	343,852
Prepaid expenses	<u>326,715</u>	<u>278,005</u>
Total current assets	3,856,493	4,987,950
Assets limited as to use	12,775,139	14,413,813
Property and equipment, net	<u>2,382,738</u>	<u>2,657,347</u>
Total assets	<u>\$ 19,014,370</u>	<u>\$ 22,059,110</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	\$ 302,158	\$ 437,955
Accrued payroll and related expenses	961,056	1,240,725
COVID-19 refundable advances and other deferred revenue	<u>257,913</u>	<u>33,582</u>
Total current liabilities	<u>1,521,127</u>	<u>1,712,262</u>
Net assets		
Without donor restrictions	16,776,013	19,429,941
With donor restrictions	<u>717,230</u>	<u>916,907</u>
Total net assets	<u>17,493,243</u>	<u>20,346,848</u>
Total liabilities and net assets	<u>\$ 19,014,370</u>	<u>\$ 22,059,110</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Operations

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating revenue		
Net patient service revenue	\$ 13,018,339	\$ 12,849,959
COVID-19 relief funding and other operating revenue	2,959,326	4,891,571
Gain on sale of financial asset	34,300	1,800
Net assets released for operations	<u>154,426</u>	<u>54,350</u>
Total operating revenue	<u>16,166,391</u>	<u>17,797,680</u>
Operating expenses		
Salaries and related expenses	12,951,084	11,380,022
Other operating expenses	4,480,821	4,117,321
Depreciation	<u>363,012</u>	<u>378,194</u>
Total operating expenses	<u>17,794,917</u>	<u>15,875,537</u>
Operating (loss) gain	<u>(1,628,526)</u>	<u>1,922,143</u>
Other revenue and gains (losses)		
Contributions and fundraising income	650,889	594,666
Investment income, net	160,709	146,960
Change in fair value of investments	<u>(1,867,525)</u>	<u>2,623,567</u>
Total other revenue and gains (losses)	<u>(1,055,927)</u>	<u>3,365,193</u>
(Deficit) excess of revenue over expenses	<u>(2,684,453)</u>	<u>5,287,336</u>
Net assets released for capital acquisition	<u>30,525</u>	<u>109,475</u>
(Decrease) increase in net assets without donor restrictions	<u>\$ (2,653,928)</u>	<u>\$ 5,396,811</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Changes in Net Assets

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Net assets without donor restrictions		
(Deficit) excess of revenue over expenses	\$ (2,684,453)	\$ 5,287,336
Net assets released for capital acquisition	<u>30,525</u>	<u>109,475</u>
Change in net assets without donor restrictions	<u>(2,653,928)</u>	<u>5,396,811</u>
Net assets with donor restrictions		
Contributions	13,515	139,750
Investment income	2,623	2,975
Change in fair value of investments	(30,864)	54,480
Net assets released for operations	(154,426)	(54,350)
Net assets released for capital acquisition	<u>(30,525)</u>	<u>(109,475)</u>
Change in net assets with donor restrictions	<u>(199,677)</u>	<u>33,380</u>
Change in net assets	(2,853,605)	5,430,191
Net assets, beginning of year	<u>20,346,848</u>	<u>14,916,657</u>
Net assets, end of year	<u>\$ 17,493,243</u>	<u>\$ 20,346,848</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Consolidated Statements of Cash Flows

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities		
Change in net assets	\$ (2,853,605)	\$ 5,430,191
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation	363,012	378,194
Change in fair value of investments	1,898,389	(2,678,047)
Investment income restricted for reinvestment	(2,623)	(2,975)
Gain on sale of financial assets	(34,300)	(1,800)
(Increase) decrease in the following assets:		
Investments	3,966	(1,688)
Patient accounts receivable	73,507	(263,765)
Other receivables	(85,051)	37,007
Prepaid expenses	(48,710)	(46,437)
Increase (decrease) in the following liabilities:		
Accounts payable and accrued expenses	(135,797)	(452,048)
Accrued payroll and related expenses	(279,669)	146,445
COVID-19 refundable advances and other deferred revenue	<u>224,331</u>	<u>(2,178,408)</u>
Net cash (used) provided by operating activities	<u>(876,550)</u>	<u>366,669</u>
Cash flows from investing activities		
Purchase of investments	(3,218,446)	(3,646,348)
Proceeds from sale of investments	2,961,354	3,427,768
Capital expenditures, net of proceeds	<u>(54,103)</u>	<u>(578,487)</u>
Net cash used by investing activities	<u>(311,195)</u>	<u>(797,067)</u>
Net decrease in cash and cash equivalents	(1,187,745)	(430,398)
Cash and cash equivalents, beginning of year	<u>2,485,863</u>	<u>2,916,261</u>
Cash and cash equivalents, end of year	<u>\$ 1,298,118</u>	<u>\$ 2,485,863</u>

The accompanying notes are an integral part of these consolidated financial statements.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

1. Summary of Significant Accounting Policies

Organization

Home Healthcare, Hospice & Community Services, Inc. is a non-stock, non-profit corporation in New Hampshire whose primary purpose is to act as a holding company and provide management services to its affiliate.

Affiliate

VNA at HCS, Inc., is a non-stock, non-profit corporation in New Hampshire whose primary purposes are to provide home healthcare, hospice and community services.

Principles of Consolidation

The consolidated financial statements include the accounts of the Home Healthcare, Hospice & Community Services, Inc., and its affiliate, VNA at HCS, Inc. (collectively, the "Association"). They are related through a common board membership and common management. All significant intercompany balances and transactions have been eliminated in consolidation.

The Association prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Basis of Presentation

The consolidated financial statements of the Association have been prepared in accordance with U.S. GAAP, which requires the Association 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 Association. These net assets may be used at the discretion of the Association's management and the Board of Directors (Board).

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions are to be met by actions of the Association or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Income Taxes

The Association is a public charity under Section 501(c)(3) of the Internal Revenue Code (IRC). As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the consolidated financial statements.

Use of Estimates

The preparation of consolidated 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.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

Patient Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides a reserve for payment adjustments by analyzing past history and identification of trends for all funding sources in the aggregate. Management regularly reviews data about revenue in evaluating the sufficiency of the reserve which is netted against accounts receivable. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for payment adjustments.

Patient accounts receivable, net were \$1,788,549; \$1,862,056; and \$1,598,291 at June 30, 2022, 2021, and 2020, respectively.

Investments

Investments in short-term investment options are reported as current assets. Investments held for long-term return are reported as non-current assets.

The Association reports investments at fair value and has elected to report all gains and losses in the (deficit) excess of revenue over expenses to simplify the presentation of these amounts in the consolidated statement of operations, unless otherwise stipulated by the donor or State law.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated balance sheets.

Assets Limited as to Use

Assets limited as to use include designated assets set aside by the Board of Directors and donor contributions.

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Depreciation expense is computed using the straight-line method over the useful lives of the related assets.

Property is reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset.

Net Patient Service Revenue

Services to all patients are recorded as revenue when services are rendered at the estimated net realizable amounts from patients, third-party payors and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

Performance obligations are determined based on the nature of the services provided by the Association. Revenue for performance obligations satisfied over time is recognized based on actual services rendered. Generally, performance obligations satisfied over time relate to patients receiving skilled and non-skilled services in their home or facility. The Association measures the period over which the performance obligation is satisfied from admission to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge.

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines. As the performance obligations for home health services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the prospective payment determined for the medically necessary services.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a per-diem basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount. As the performance obligations for hospice services are met, revenue is recognized based upon the portion of the transaction price allocated to the performance obligation. The transaction price is the predetermined aggregate capitated rate per day.

Because all of the Association's performance obligations relate to short-term periods of care, the Association has elected to apply the optional exemption provided in FASB ASC Subtopic 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.

Contributions

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 net assets with donor restrictions 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 donor restrictions are reclassified as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as contributions without donor restrictions in the accompanying consolidated financial statements.

COVID-19 and Relief Funding

On March 11, 2020, the World Health Organization declared the Coronavirus disease (COVID-19) a global pandemic. In response to the global pandemic, The Centers for Medicare & Medicaid Services (CMS) implemented certain relief measures and also issued guidance for limiting the spread of COVID-19.

Local, U.S., and world governments encouraged self-isolation to curtail the spread of 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 are experiencing disruption to business operations and may feel further impacts related to delayed government reimbursement, volatility in investment returns, and reduced philanthropic support. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE**Notes to Consolidated Financial Statements****June 30, 2022 and 2021**

The U.S. government has responded with several phases of relief legislation as a response to the COVID-19 outbreak. Legislation enacted into law on March 27, 2020, called the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), a statute to address the economic impact of the COVID-19 outbreak. The CARES Act, among other things, 1) authorizes emergency loans to distressed businesses by establishing, and providing funding for, forgivable bridge loans; 2) provides additional funding for grants and technical assistance; 3) delays due dates for employer payroll taxes and estimated tax payments for corporations; and 4) revises provisions of the IRC, including those related to losses, charitable deductions, and business interest.

CARES Act Provider Relief Stimulus Funds

The Association has received emergency federal grant funding under the CARES Act from the Provider Relief Fund (PRF) which are funds to support healthcare providers in responding to the COVID-19 outbreak.

The PRF is being administered by the U.S. Department of Health and Human Services. These funds are to be used for qualifying expenses and to cover lost revenue due to COVID-19. The PRF are considered conditional contributions and are recognized as revenue when qualifying expenditures or lost revenues have been incurred. The following table outlines the distributions received, period of availability and revenue recognized during the years ended June 30, 2022 and 2021.

<u>Distribution Period</u>	<u>Distribution Amount</u>	<u>Funds Available for Use Through</u>	<u>Revenue Recognized in 2022</u>	<u>Revenue Recognized in 2021</u>
Period 1 (4/10/2020 to 6/30/2020)	\$ 600,871	6/30/2021	\$ -	\$ 600,871

CARES Act Paycheck Protection Program

In April 2020, the Association received a loan from the U.S. Small Business Administration (SBA) under the CARES Act Paycheck Protection Program (PPP) in the amount of \$1,496,000. The loan is to be used for payroll and other allowable costs authorized in the PPP rules, and forgiveness of the loan balance is dependent upon compliance with this and other terms and conditions of the CARES Act. Funds used for unauthorized purposes are required to be repaid. The Association received notification of forgiveness from the SBA on June 25, 2021. The Association followed the conditional contribution model to account for the PPP loan and, accordingly, recorded the forgiveness of the loan as COVID-19 relief funding and other operating revenue in the consolidated statement of operations for the year ended June 30, 2021.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

American Rescue Plan Act

On March 11, 2021, the U.S. government enacted the American Rescue Plan Act (ARPA). ARPA, amongst other things, provided support for health and human services workforce development in response to COVID-19 and broader economic impacts of the pandemic. The Association received \$248,428 in grant funding under ARPA through the State of New Hampshire Home and Community Based Service fund during the year ended June 30, 2022 for the purpose of workforce investment. The Association incurred qualifying recruitment and retention expenses of \$53,478 as of June 30, 2022, which is recognized as COVID-19 relief funding and other operating revenue in the consolidated statement of operations. The unspent ARPA funds as of June 30, 2022 of \$194,950 is included in COVID-19 refundable advances and other deferred revenue on the consolidated balance sheet. The funds are available to use through December 31, 2022.

2. Availability and Liquidity of Financial Assets

As of June 30, 2022, the Association has working capital of \$2,335,366 and average days (based on normal expenditures) cash and liquid investments on hand of 27 which includes only cash and cash equivalents.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses and capital acquisitions not financed with debt or restricted funds (unfunded capital expenditures), were as follows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 1,298,118	\$ 2,485,863
Short-term investments	14,208	18,174
Patient accounts receivable, net	1,788,549	1,862,056
Other receivables	<u>428,903</u>	<u>343,852</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,529,778</u>	<u>\$ 4,709,945</u>

The Association has board designated long-term investments that could be made available for general expenditure upon Board approval. Since these investments are currently intended for long-term investments, they have not been included in the information above. The Association has other long-term investments and assets for restricted use, more fully described in Note 3, which are not available for general expenditure within the next year and are not reflected in the amount above.

The Association has a \$1,000,000 line of credit available to meet short-term needs, as disclosed in Note 5.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

3. Investments and Assets Limited as to Use

Investments and assets limited as to use, stated at fair value, are as follows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 1,071,402	\$ 1,151,816
U.S. Government and corporate bonds	2,283,550	2,132,950
Marketable securities	7,307,967	8,726,603
Mutual funds	<u>2,126,428</u>	<u>2,420,618</u>
Total investments and assets limited as to use	<u>\$ 12,789,347</u>	<u>\$ 14,431,987</u>
	<u>2022</u>	<u>2021</u>
Investments without restrictions or designations	<u>\$ 14,208</u>	<u>\$ 18,174</u>
Assets limited as to use		
Board-designated for future use	12,057,909	13,496,906
Donor-restricted, time or purpose	217,704	350,833
Endowment investments - unappropriated spending	265,295	331,843
Donor-restricted, perpetual in nature	<u>234,231</u>	<u>234,231</u>
Total assets limited as to use	<u>12,775,139</u>	<u>14,413,813</u>
Total investments and assets limited as to use	<u>\$ 12,789,347</u>	<u>\$ 14,431,987</u>

Fair Value

FASB ASC Topic 820, *Fair Value Measurement*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within FASB ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value:

- 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 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.
- 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.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

The fair values of all of the Association's investments, which are presented in the following table, are measured on a recurring basis using Level 1 inputs with the exception of corporate bonds which are valued based on quoted market prices of similar investments and categorized as level 2 investments.

	<u>Assets at Fair Value as of June 30, 2022</u>		
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash and cash equivalents	\$ 1,071,402	\$ -	\$ 1,071,402
U.S. Government and corporate bonds	-	2,283,550	2,283,550
Equity securities	7,307,967	-	7,307,967
Mutual funds	<u>2,126,428</u>	<u>-</u>	<u>2,126,428</u>
Total	<u>\$ 10,505,797</u>	<u>\$ 2,283,550</u>	<u>\$ 12,789,347</u>

	<u>Assets at Fair Value as of June 30, 2021</u>		
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash and cash equivalents	\$ 1,151,816	\$ -	\$ 1,151,816
U.S. Government and corporate bonds	-	2,132,950	2,132,950
Equity securities	8,726,603	-	8,726,603
Mutual funds	<u>2,420,618</u>	<u>-</u>	<u>2,420,618</u>
Total	<u>\$ 12,299,037</u>	<u>\$ 2,132,950</u>	<u>\$ 14,431,987</u>

Investment income and change in fair value for cash equivalents and investments consist of the following:

	<u>2022</u>	<u>2021</u>
Net assets without donor restrictions		
Investment income, net of fees	\$ 160,709	\$ 146,960
Change in fair value of investments	(1,867,525)	2,623,567
Restricted net assets		
Investment income	2,623	2,975
Change in fair value of investments	<u>(30,864)</u>	<u>54,480</u>
Total	<u>\$ (1,735,057)</u>	<u>\$ 2,827,982</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

4. Property and Equipment

Property and equipment consist of the following:

	<u>2022</u>	<u>2021</u>
Land	\$ 515,786	\$ 489,311
Building and improvements	5,704,016	5,693,516
Furniture, fixtures, and equipment	3,379,278	3,422,332
Construction in progress	<u>27,757</u>	<u>-</u>
Total cost	9,626,837	9,605,159
Less accumulated depreciation	<u>7,244,099</u>	<u>6,947,812</u>
Total property and equipment, net	<u>\$ 2,382,738</u>	<u>\$ 2,657,347</u>

5. Line of Credit

The Association has an unsecured \$1,000,000 line of credit payable on demand with a local bank with interest at 1% above the bank's base rate (5.75% at June 30, 2022). There was no outstanding balance at June 30, 2022 and 2021.

6. Net Assets with Donor Restrictions

Net assets with donor restrictions consists of the following:

	<u>2022</u>	<u>2021</u>
Time or purpose restrictions for:		
Haskell fund accumulated earnings - for office rent	\$ 264,104	\$ 313,372
Johnson Family fund accumulated earnings - for capital expenditures	4,714	7,750
Dementia program	-	26,480
Sewer line replacement	-	20,000
Transportation	-	72,785
Hospice accumulated earnings	958	3,934
Capital acquisition	10,365	10,525
Operations	(414)	627
Jones fund accumulated earnings - for equipment	(1,671)	2,529
Bednar fund accumulated earnings - for general purposes	(2,397)	3,631
Hospice memorial garden	112,374	125,227
Barbara Duckett scholarship	<u>94,966</u>	<u>95,816</u>
Total	<u>\$ 482,999</u>	<u>\$ 682,676</u>

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Restrictions that are perpetual in nature for:

Hospice	\$ 10,000	\$ 10,000
Operations	8,623	8,623
Johnson Family fund - for capital expenditures	10,202	10,202
Bednar endowment fund - income for general purposes	50,000	50,000
Haskell endowment fund - for office rent	120,570	120,570
Jones endowment fund - for equipment	<u>34,836</u>	<u>34,836</u>
Total	<u>\$ 234,231</u>	<u>\$ 234,231</u>

7. Endowments

The Association has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted 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 is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Association in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with the UPMIFA, the Association 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 Association;
- (7) The investment policies of the Association;
- (8) The spending policy; and
- (9) Funds with deficiencies.

Return Objectives and Risk Parameters

The investment portfolio is managed to provide for the long-term support of the Association. Accordingly, these funds are managed with disciplined, longer-term investment objectives and strategies designed to meet cash flow and spending requirements. Management of the assets is designed to attain the maximum total return consistent with acceptable and agreed-upon levels of risk. The Association benchmarks its portfolio performance against a number of commonly used indices.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Association 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 Association targets an asset allocation strategy wherein assets are diversified among several asset classes. The pursuit of maximizing total return is tempered by the need to minimize the volatility of returns and preserve capital. As such, the Association seeks broad diversification among assets having different characteristics with the intent to endure lower relative performance in strong markets in exchange for greater downside protection in weak markets.

Funds with Deficiencies

From time to time, the fair value of the assets associated with individual donor-restricted endowments may fall below the level of the donors' original gift(s). The Board's policy does not permit spending from underwater endowments. Any deficiencies are reported in net assets with donor restrictions. At June 30, 2022 donor endowment funds with a fair value of \$88,977 were below the donor's original gift or stipulated levels by \$4,482. At June 30, 2021, there were no such deficiencies.

Spending Policy

The Association has a spending policy of appropriating a distribution annually up to 7% of the endowment fund's average market value over the previous 36 months. Appropriations are determined and made on an annual basis at year-end.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

The following summarizes changes in endowment assets:

	Without Donor Restrictions	With Donor Restrictions		Total
		Purpose Restrictions	Perpetual in Nature	
Balance June 30, 2020	\$ 10,630,684	\$ 314,835	\$ 234,231	\$ 11,179,750
Investment income, net	140,168	2,975	-	143,143
Realized and unrealized gains on investments	2,623,654	54,480	-	2,678,134
Contributions	102,400	\$ -	\$ -	\$ 102,400
Net assets released from restrictions	-	(40,447)	-	(40,447)
Balance June 30, 2021	13,496,906	331,843	234,231	14,062,980
Investment income, net	158,714	2,623	-	161,337
Realized and unrealized loss on investments	(1,868,428)	(30,864)	-	(1,899,292)
Contributions	270,717	-	-	270,717
Net assets released from restrictions	-	(38,307)	-	(38,307)
Balance June 30, 2022	<u>\$ 12,057,909</u>	<u>\$ 265,295</u>	<u>\$ 234,231</u>	<u>\$ 12,557,435</u>

8. Net Patient Service Revenue

Net patient service revenue is as follows:

	<u>2022</u>	<u>2021</u>
Medicare	\$ 10,455,442	\$ 9,949,738
Medicaid	387,618	447,348
Other third-party payers	1,910,515	2,271,722
Private pay	<u>264,764</u>	<u>181,151</u>
Total	<u>\$ 13,018,339</u>	<u>\$ 12,849,959</u>

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

The Association provided services in other health-related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge. The Association estimates the costs associated with providing the other health-related activities by applying Medicare cost report methodology to determine program costs less any net patient revenue generated by the program. The estimated costs incurred in these activities amounted to \$1,310,676 and \$442,134 for the years June 30, 2022 and 2021, respectively.

The Association is able to provide these services with a component of funds received through local community support and state grants. Local community support consists of contributions received directly from the public, United Way, municipal appropriations, and investment income earned from assets limited as to use. Federal and state grants consisted of monies received from the State of New Hampshire.

In assessing collectability, the Association has elected the portfolio approach. This portfolio approach is being used as the Association has similar contracts with similar classes of patients. The Association reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, management believes aggregating contracts (which are at the patient level) by the particular payor or group of payors results in the recognition of revenue approximating that which would result from applying the analysis at the individual patient level.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

9. Functional Expenses

The Association provides various services to residents within its geographic location. Expenses related to providing these services are as follows:

	<u>2022</u>	<u>2021</u>
Program services		
Salaries and benefits	\$11,153,760	\$ 9,677,790
Program supplies	626,467	626,624
Travel	391,355	355,613
Contract services	1,010,901	1,105,855
Other operating expenses	1,066,802	995,528
Depreciation	<u>312,626</u>	<u>321,616</u>
Total program services	<u>14,561,911</u>	<u>13,083,026</u>
Administrative and general		
Salaries and benefits	1,797,324	1,702,232
Travel	93,373	81,515
Contract services	1,119,986	777,056
Other operating expenses	171,937	175,130
Depreciation	<u>50,386</u>	<u>56,578</u>
Total administrative and general	<u>3,233,006</u>	<u>2,792,511</u>
Total	<u>\$17,794,917</u>	<u>\$15,875,537</u>

Management's estimate of cost allocations at a functional level is based on Medicare cost report methodology.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE**Notes to Consolidated Financial Statements**

June 30, 2022 and 2021

10. Commitments and Contingencies**Leases**

Leases that do not meet the criteria for capitalization are classified as operating leases with related rental charges to operations as incurred. The Association's operating leases are for its office facilities with varying expiration dates.

The following is a schedule, by fiscal year, of future minimum lease payments under operating leases for office facilities as of June 30, 2022 that have initial or remaining lease terms in excess of one year:

2023	46,522
2024	<u>41,938</u>
Total	<u>\$ 88,460</u>

Rental expense amounted to \$69,302 in 2022 and \$65,715 in 2021.

Malpractice Insurance

The Association maintains medical malpractice insurance coverage on a claims-made basis. The Association is subject to complaints, claims, and litigation due to potential claims which arise in the normal course of business. U.S. GAAP requires the Association to accrue the ultimate cost of malpractice claims when the incident that gives rise to claim occurs, without consideration of insurance recoveries. Expected recoveries are presented as a separate asset. The Association has evaluated its exposure to losses arising from potential claims and determined no such accrual is necessary at June 30, 2022 and 2021. The Association intends to renew coverage on a claims-made basis and anticipates that such coverage will be available in future periods.

11. Retirement Plan

The Association sponsors a defined contribution plan. The retirement contributions by the Association amounted to \$154,133 in 2022 and \$147,868 in 2021.

HOME HEALTHCARE, HOSPICE & COMMUNITY SERVICES, INC. AND AFFILIATE

Notes to Consolidated Financial Statements

June 30, 2022 and 2021

12. Concentration of Risk

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Following is a summary of accounts receivable, by funding source:

	<u>2022</u>	<u>2021</u>
Medicare	65 %	53 %
Medicaid and other third-party payers	<u>35</u>	<u>47</u>
Total	<u><u>100 %</u></u>	<u><u>100 %</u></u>

13. Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through December 13, 2022, which is the date the consolidated financial statements were available to be issued.



Know us before you need us...
HCS *is more than you can imagine*

Home Healthcare, Hospice and Community Services/VNA at HCS, Inc.

2023/2024 Board of Directors

Chair:

Virginia Jordan

Vice Chair:

TBD

Treasurer:

Eric Horne

Secretary:

Julie Green

Directors:

Paul Berch
Mary Ann Davis
Ann Heffernon
Jessica Johansson
Donald Mazanowski, M.D.
William Pearson
David Stinson
Julie Tewksbury
Andrew Tremblay, M.D.

Ex Officio:

Maura McQueeney, CEO

312 Marlboro Street
PO Box 564
Keene, NH 03431
603-352-2253 • 800-541-4145

33 Arborway
Charlestown, NH 03603
603-828-3322

9 Vose Farm Road
PO Box 496
Peterborough, NH 03458
603-532-8353

CHARLES PRATT

SKILLS

Hands on, critical thinker with a proven track record of transforming underperforming businesses and teams as an effective leader, capable of working closely with diverse groups of people to achieve superior results in manufacturing operations. Experienced in multiple aspects of management and human resource responsibilities including vetting, interviewing and hiring of new employees as well as payroll management.

EXPERIENCE

Program Manager • Transportation Program, VNA at HCS • Keene, NH • September 2019 – Present

Responsible for the daily operations of agency transportation programs, including the City Express public transportation and paratransit services, Friendly Bus door to door service for seniors and Medical Express service. Responsible for adherence to all Department of Transportation regulation and reporting, program budgeting, and overseeing driver and dispatch staff. Attend community meetings and forums to coordinate with other transportation entities and the public related to transportation issues.

SUPERVISOR • CONTINENTAL CABLE • HINSDALE, NH • JANUARY 2019 – JUNE 2019

Responsible for On Time Delivery, Scheduling of Machines & Employees in the Assembly area & in the Machine shop. Accurate reporting & documentation of steps to ensure Quality Control measurements during each step of assembling order, to adhere to government regulations for defense systems. Providing department meetings as needed, and weekly Management reviews.

PLANT MANAGER • FORTRESS PACKAGING • FAIRFIELD, CA • OCTOBER 2016 –OCTOBER 2018

Instrumental in the start-up of a new production company. Managing the day to day operations, while instructing and monitoring safety quality and on time performance. Recorded 2 years without injury or returned sale while training an entirely new, unexperienced workforce to uphold a high level of standards in support of perfect production quality. Experience loading and unloading trucks as well as conducting facility tours with new potential accounts and performing routine, hands on maintenance of new equipment.

PLANT MANAGER • MULTICELL PACKAGING • KUTZTOWN PA 19530 • OCTOBER 2010 – MARCH 2015

Charged with changing the climate and culture of the facility. Developed and implemented strategies to transform poorly performing production facility into a profitable one. Reduced set-up times, worked closely with vendors to reduce inventory of raw materials, increasing profitability. Cross trained employees resulting in a greater flexibility in the workforce.

PLANT SUPERINTENDENT • INNERPAC NE • KEENE NH 03446 • SEPTEMBER1997 – OCTOBER 2010

Responsible for the day to day operations of the manufacturing of the plant. Did scheduling of machinery, personnel and ordering of raw materials. Oversaw the staff, participated in daily meetings with the General Manager and customer service. Conducted weekly updates with floor personnel. Coordinated with shipping on incoming and outgoing shipments. Learned how to run and setup all machines.

EDUCATION

DIPLOMA • JUNE 1982 • KEENE HIGH SCHOOL

Home Healthcare, Hospice and Community Services, Inc.

Key Personnel

Name	Job Title	FTE	Salary	% Paid from this Contract	Amount Paid from this Contract
Charles Pratt	Transportation Manager	Yes	57,825	31%	\$17,926
		total	\$57,825		\$17,926

ARC
13



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Interim Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

December 20, 2022

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **Retroactive** contracts with the Contractors listed below, in an amount not to exceed \$2,276,402.70, for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective Retroactive to January 1, 2023, upon Governor and Council approval, through June 30, 2024. 51% Federal Funds, 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.90
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70
Gibson Center for Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177875	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$196,074.60
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Total:			\$2,276,402.70

*An additional contract with North Conway Community Center dba. Carroll County Retired & Senior Volunteer Program is pending signature and will be submitted to Governor and Executive Council at a later date.

Funds are available in the following account for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Year 2024, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details sheet.

Explanation

This request is **Retroactive** because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022.

The purpose of this request is to provide on-demand transportation, in which the Contractors provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractors will deliver the services as directed by the Department, in accordance with Older Americans Act Services: Title IIIB-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based service, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 1764 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule He-E 502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses, from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions; Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

In the event that the Federal Funds become no longer available, additional General Funds will not be requested to support this program.

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Strafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$6,897.50	\$0	\$6,897.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,169.00	\$0	\$128,169.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Easter Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.80	\$0	\$8,544.80
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$164,349.60	\$0	\$164,349.60
2024	512-500352	Transportation of Clients	48130315	\$318,363.90	\$0	\$318,363.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$85,367.60	\$0	\$85,367.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$126,124.50	\$0	\$126,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.

State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,987.80	\$0	\$21,987.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10

St. Joseph Community Services, Inc.

State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.80	\$0	\$17,850.80
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80

Tri-County Community Action Program, Inc.

State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,238.20	\$0	\$125,238.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$0	\$2,276,402.70

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2023-BEAS-07-TRANS**
 Project Title **Transportation Services**

	Maximum Points Available	CAP-BM, Belknap	CAP-BM Merrimack	Carroll County Retired & Senior Volunteer	Community Action Partnership of Strafford County	Easterseals NH Hillsborough	Easterseals NH Merrimack	Easterseals NH Rockingham	Easterseals NH Strafford	Gibson Center for Senior Services, Inc
Technical										
Capacity Q1	25	24	24	22	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	9	8	8	8	8	8	9
Experience Q4	30	27	27	28	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name
1 Maureen Brown
2 Laurie Heath
3 Thom O'Connor

Title
BEAS Nutritionist
Finance Administrator
Community Based Programs Admin.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc	Grafton County Senior Citizens Council, Inc-Sullivan	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc	St. Joseph Comm. Services dba MOW of Hillsborough Cty	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA at HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	8	8	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83

TOTAL PROPOSED VENDOR COST *Not Applicable - No Cost Proposal for RFA*

Reviewer Name	Title
1 Maureen Brown	BEAS Nutritionist
2 Laurie Heath	Finance Administrator
3 Thom O'Connor	Community Based Programs Admin.

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-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 Home Healthcare, Hospice and Community Services, Inc.		1.4 Contractor Address 312 Marlboro Street, Keene, NH 03431	
1.5 Contractor Phone Number 603-352-2253	1.6 Account Number 05-95-48-481010-7872	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$196,074.60
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: <i>Maura McQueeney</i> Date: 12/29/2022		1.12 Name and Title of Contractor Signatory Maura McQueeney CEO	
1.13 State Agency Signature DocuSigned by: <i>Melissa Hardy</i> Date: 12/29/2022		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTS	
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) DocuSigned by: By: <i>Robyn Quirino</i> On: 12/29/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

Contractor Initials ⁰⁵ MM
Date 12/29/2022

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form, P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, of this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date"), upon Governor and Council approval.

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to four (4) 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 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, 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.

1.4. Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5. Paragraph 9, Termination, is amended to read as follows:

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

MM

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

- (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
- 9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.
- 9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

DS
MM

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available in Cheshire County in the town of Keene.
- 1.3. For the purposes of this Agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.11. The Contractor must provide services to clients according to individuals' adult

MM

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 1.12. The Contractor must provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
 - 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
 - 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
 - 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
 - 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
 - 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
 - 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.
 - 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.20. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09. MM

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.30. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.
 - 1.31. The Contractor must comply with the following staffing requirements:
 - 1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;
 - 1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
 - 1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and
 - 1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:
 - 1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;
 - 1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;
 - 1.31.4.3. A description of time periods necessary for obtaining staff replacements;
 - 1.31.4.4. An explanation of the Contractor's capabilities to provide new staff with comparable experience in a timely manner; and
 - 1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.
 - 1.32. Driver and Vehicle Requirements
 - 1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:
 - 1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;
 - 1.32.1.2. Passenger and wheelchair accessibility; and
 - 1.32.1.3. Availability and functioning of seat belts.
 - 1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

maintenance includes, but is not limited to, ensuring:

- 1.32.2.1. Interior of vehicles are clean and well maintained;
- 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
- 1.32.2.3. Smoking is prohibited in all vehicles; and
- 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.

1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.

1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:

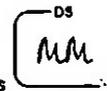
- 1.32.4.1. Drivers must maintain a valid driver's license; and
- 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.

1.33. Reporting Requirements

1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and

1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:

- 1.33.2.1. The number of clients served by town and in the aggregate;
- 1.33.2.2. Total amount of donations collected;
- 1.33.2.3. Expenses for services provided;
- 1.33.2.4. Revenue, by funding source;
- 1.33.2.5. Total amount of donation and/or fees collected from all individuals;



**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.33.2.6. Actual units served;
- 1.33.2.7. Number of unduplicated clients served;
- 1.33.2.8. Number of clients served with other funds than through the resulting contract;
- 1.33.2.9. Unmet need/waiting list;
- 1.33.2.10. Lengths of time clients are on a waiting list;
- 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
- 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
- 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
- 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department, and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
 - 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report, in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
 - 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.
- 1.34. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department, on at least

Contractor Initials MM

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

- 1.34.1. Ensure the Department has access to participant files;
- 1.34.2. Ensure financial data is available, as requested by the Department; and
- 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department.

1.35. Performance Measures

- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

2. Exhibits Incorporated

- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. The 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.

DS
MM

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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
Transportation Services

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Units Granted	Rate	Funds Granted
4,636	\$14.10 per one way trip	\$65,367.60

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Units Granted	Rate	Funds Granted
9,270	\$14.10 per one way trip	\$130,707.00

5. 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 5.3. Identifies and requests payment for allowable costs incurred in the previous month.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

-
- 5.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
 - 5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
 - 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to DHHS.DMUOptions@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
 6. 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.
 7. 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.
 8. 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.
 9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. 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.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. 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.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

- 9.2.1. 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.
- 9.3. 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.
- 9.4. 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.
- 9.5. 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.

New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

Vendor Name: Home Healthcare, Hospice and Community Services

12/29/2022

Date

DocuSigned by:

Maura McQueeney

Name: MAURA McQueeney

Title: CEO



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL. (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: Home Healthcare, Hospice and Community Service

12/29/2022

Date

DocuSigned by:

Maura McQueeney

Name: Maura McQueeney

Title: CEO

DS
MM

Vendor Initials

12/29/2022

Date

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

MA



New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Home Healthcare, Hospice and Community Servi

12/29/2022

Date

DocuSigned by:
Maura McQueeney
Name: Maura McQueeney
Title: CEO

DS
MM

New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

DS
MM

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



**New Hampshire Department of Health and Human Services
Exhibit G**

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- I. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Home Healthcare, Hospice and Community Servi

12/29/2022

Date

DocuSigned by:

 Name: Maura McQueeney
 Title: CEO

Exhibit G

Contractor Initials

DS


Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Home healthcare, hospice and Community Servi

12/29/2022

Date

DocuSigned by:

Maura McQueeney
Name: Maura McQueeney
Title: CEO

New Hampshire Department of Health and Human Services



Exhibit I

**HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. **"Breach"** shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. **"Business Associate"** has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. **"Covered Entity"** has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. **"Designated Record Set"** shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. **"Data Aggregation"** shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. **"Health Care Operations"** shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. **"HITECH Act"** means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. **"HIPAA"** means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. **"Individual"** shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. **"Privacy Rule"** shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. **"Protected Health Information"** shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

MM



New Hampshire Department of Health and Human Services

Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law; pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials MM

Date 12/29/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.

- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:

- o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
- o The unauthorized person used the protected health information or to whom the disclosure was made;
- o Whether the protected health information was actually acquired or viewed
- o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.

- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.

- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

resolved
MM



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

Home Healthcare, Hospice and Community Services, Inc.

The State of

Name of the Contractor

Melissa Hardy

Maura McQueeney

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Maura McQueeney

Name of Authorized Representative
Director, DLSS

Name of Authorized Representative

CEO

Title of Authorized Representative

Title of Authorized Representative

12/29/2022

12/29/2022

Date

Date

New Hampshire Department of Health and Human Services
Exhibit J



CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of Individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Home Healthcare, Hospice and Community Servi

12/29/2022

Date

DocuSigned by:

Maura McQueeney

Name: Maura McQueeney

Title: CEO

Contractor Initials

ds
MM

Date 12/29/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The UEI (SAM.gov) number for your entity is: K76NXGVN1XX3
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

DS
MM

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative 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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

- 9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

- 1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doiit/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Newport Senior Center, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on January 18, 2023 (Item #13), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:

June 30, 2026

2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:

\$145,074.90

3. Modify Exhibit C, Payment Terms, Section 1, to read:

1. This Agreement is funded by:

1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023, Assistance Listing Number (ALN) 93.044, FAIN 2201NHOASS and FAIN 2301NHOASS.

1.2. 49% General funds.

4. Modify Exhibit C, Payment Terms, Section 3, to read:

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Newport, NH	1,349	\$14.10 per one way trip	\$19,020.90

3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Newport, NH	2,320	\$14.10 per one way trip	\$32,712.00

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted

os
LKE

Newport, NH	3,310	\$14.10 per one way trip	\$46,671.00
-------------	-------	--------------------------	-------------

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Newport, NH	3,310	\$14.10 per one way trip	\$46,671.00

5. Modify Exhibit C, Payment Terms, Section 4, to read:

4. Reserved

^{DS}
UKC

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

2/26/2024
Date

DocuSigned by:
Melissa Hardy
13230204000188
Name: Melissa Hardy
Title: Director, DLSS

Newport Senior Center, Inc.

2/26/2024
Date

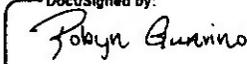
DocuSigned by:
Larry K. Eaton
0AD38C3A2070284K
Name: Larry K. Eaton
Title: President

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

2/26/2024

Date

DocuSigned by:


Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

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 NEWPORT SENIOR CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 11, 1979. 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: 60736

Certificate Number: 0005768525



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 28th day of April A.D. 2022.

A handwritten signature in black ink, appearing to read "D. Scanlan", is written over a faint circular stamp.

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Judy Wilson, 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 Newport Senior Center, 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 March 1, 2005, at which a quorum of the Directors/shareholders were present and voting.
(Date)

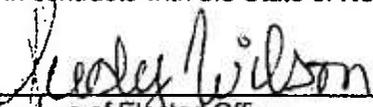
VOTED: That the President (currently, Larry K. Eaton) or Vice President (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of Newport Senior Center, 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: 2/26/24



Signature of Elected Officer
Name: Judy Wilson
Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/09/2023

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): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: aodonnell@hilbgroup.com	
INSURED Newport Senior Center Inc DBA Sullivan County Nutrition Services PO Box 387 Newport NH 03773		INSURER(S) AFFORDING COVERAGE INSURER A: Selective Insurance Co of America NAIC # 12572 INSURER B: _____ INSURER C: _____ INSURER D: _____ INSURER E: _____ INSURER F: _____	

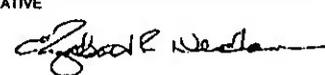
COVERAGES **CERTIFICATE NUMBER:** 23/24 master **REVISION NUMBER:**

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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER: _____			S2576139	04/18/2023	04/18/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 _____ \$ _____
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			S2576139	04/18/2023	04/18/2024	COMBINED SINGLE LIMIT (Ea accident) \$ _____ BODILY INJURY (Per person) \$ 1,000,000 BODILY INJURY (Per accident) \$ _____ PROPERTY DAMAGE (Per accident) \$ _____ _____ \$ 1,000,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0			S2576139	04/18/2023	04/18/2024	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ _____ _____ \$ _____
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	WC9100359	04/18/2023	04/18/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	PROFESSIONAL LIABILITY			S2576139	04/18/2023	04/18/2024	EACH OCCURRENCE \$1,000,000 AGGREGATE \$3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

3a state: NH
All officers included

CERTIFICATE HOLDER State of NH Department of Health & Human Services 129 Pleasant St. 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 
---	---

SULLIVAN COUNTY NUTRITION SERVICES
NEWPORT SENIOR CENTER, INC.
P.O. BOX 387 • 76 SOUTH MAIN ST. • NEWPORT • NEW HAMPSHIRE • 03773

BRENDA BURNS, Executive Director- (603) 863-5139

MISSION STATEMENT

It is the mission of the Newport Senior Center, Inc. and Sullivan County Nutrition Services...

1. To provide services to the elderly of Sullivan County (N.H.) and to assist them in achieving self-sufficiency, especially for those that are incapacitated.
2. To help older citizens secure maximum independence and dignity in a home environment with the assistance of support services.
3. To locate and identify hard to reach and isolated elderly, on a face-to-face basis, and disseminate information about services that are available.
4. To provide older Americans, particularly those in the greatest social and economic need, with sound nutritional meals and nutrition services, including nutrition education and outreach, in a group setting. To help reduce the isolation of old age.

This mission is carried out through meal, elder support and transportation services as funded by the federal government, state, local communities and the generous support of individual citizens.

Contained in Employee Handbook, Page 3 – Goals & Objectives Section and Revisited Annually

Newport Senior Center Inc.

Financial Statements
June 30, 2022 and 2021

NEWPORT SENIOR CENTER, INC
Financial Statements
June 30, 2022 and 2021 Comparative

TABLE OF CONTENTS

AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to the Financial Statements	7-13
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 ards	14



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of Newport Senior Center, Inc

Opinion

We have audited the accompanying financial statements of Newport Senior Center, 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 Newport Senior Center, Inc as of June 30, 2022, 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 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 Newport Senior Center, 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

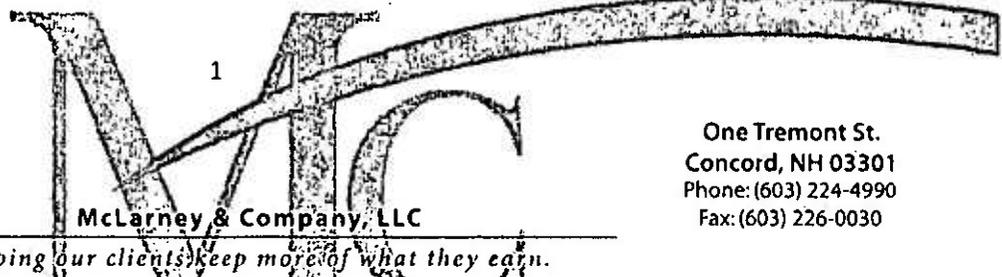
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation 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 Newport Senior Center, Inc'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.

6 Courthouse Lane,
Chelmsford, MA 01824
Phone: (978) 453-2222
Fax: (978) 453-2882



One Tremont St.
Concord, NH 03301
Phone: (603) 224-4990
Fax: (603) 226-0030

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 Newport Senior Center, 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 Newport Senior Center, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2022, on our consideration of Newport Senior Center, Inc 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 Newport Senior Center, 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 Newport Senior Center, Inc's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Newport Senior Center, 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 June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

McLarney & Company LLC

McLarney & Company, LLC
Chelmsford, MA
December 30, 2022

Newport Senior Center, Inc.
Statements of Financial Position
As of June 30, 2022
(With Comparative Totals for 2021)

	ASSETS		2022 Total	2021 Total
	Without Donor Restrictions	With Donor Restrictions		
Current Assets				
Cash (Note 1)	\$ 1,450,637	\$ -	1,450,637	\$ 1,410,806
Inventory	22,009	-	22,009	9,800
Grants receivables (Note 2)	107,138	-	107,138	97,045
Interfund receivables	377	-	377	377
Cares Act Receivable	252,450	-	252,450	81,081
Prepaid Expenses	1,650	-	1,650	2,933
Total Current Assets	<u>1,834,261</u>	<u>-</u>	<u>1,834,261</u>	<u>1,602,042</u>
Fixed Assets (Note 1)				
Land	84,632	-	84,632	84,632
Buildings and improvements	1,239,259	-	1,239,259	852,765
Furniture, fixtures, vehicles and equipment	409,364	-	409,364	758,369
	<u>1,733,255</u>	<u>-</u>	<u>1,733,255</u>	<u>1,695,766</u>
Accumulated Depreciation	(842,061)	-	(842,061)	(787,617)
Total Fixed Assets, Net	<u>891,195</u>	<u>-</u>	<u>891,195</u>	<u>908,148</u>
TOTAL ASSETS	<u>\$ 2,725,455</u>	<u>\$ -</u>	<u>\$ 2,725,455</u>	<u>\$ 2,510,190</u>
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	\$ 48,899	\$ -	48,899	\$ 17,055
Accrued Payroll & Payroll Tax Payable	20,125	-	20,125	5,935
Interfund payable	-	-	-	926
Total Current Liabilities	<u>69,023</u>	<u>-</u>	<u>69,023</u>	<u>23,916</u>
Net Assets (Note 3)				
Board restricted: Title IIIB and Title IIIC	1,640,942	-	1,640,942	1,419,917
Operating fund	1,015,489	-	1,015,489	1,066,357
Total Net Assets	<u>2,656,431</u>	<u>-</u>	<u>2,656,431</u>	<u>2,486,274</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,725,455</u>	<u>\$ -</u>	<u>\$ 2,725,455</u>	<u>\$ 2,510,190</u>

See Accompanying Notes and Auditor's Report
Page 3

Newport Senior Center, Inc.
Statements of Activities
For the Years Ended June 30, 2022
(With Comparative Totals for 2021)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2022 Total</u>	<u>2021 Total</u>
PUBLIC SUPPORT:				
Grants:				
Title IIIC, Nutrition Services	\$ 396,282	\$ -	\$ 396,282	\$ 559,264
Title IIIB, Transportation and Elder Support	31,909	-	31,909	24,094
Title XX, Social Services Block Grant	260,940	-	260,940	253,647
Nutritional Services Incentive Program (NSIP)	87,103	-	87,103	90,221
Title XIX, Home and Community Based Care (HCBC)	-	-	0	4,199
State of NH Covid Funds	42,291	-	42,291	-
Cash Matching:				
Non-Federal Share	88,923	-	88,923	51,666
Town Subsidies	27,938	-	27,938	21,276
Donations and Gifts	55,275	-	55,275	52,939
Cares Act Income ERTC	171,369	-	171,369	81,081
Total Public Support	<u>1,162,029</u>	<u>-</u>	<u>1,162,029</u>	<u>1,138,387</u>
OTHER REVENUE:				
Rent and cleaning	1,130	-	1,130	7,887
Fund-raising activities	13,702	-	13,702	7,537
Membership dues	2,390	-	2,390	1,930
Gift shop revenue	-	-	-	15
Interest	2,709	-	2,709	2,610
Assets Released From Restriction	-	-	-	-
Total Other Revenue	<u>19,931</u>	<u>-</u>	<u>19,931</u>	<u>19,979</u>
TOTAL REVENUE AND SUPPORT	<u>1,181,960</u>	<u>-</u>	<u>1,181,960</u>	<u>1,158,366</u>
Functional Expenses				
Program Services				
Senior Center	68,130	-	68,130	68,501
Sullivan Nutrition Title IIIB	39,471	-	39,471	35,779
Sullivan Nutrition Title IIIC	863,784	-	863,784	839,405
Total Program Expenses	<u>971,386</u>	<u>-</u>	<u>971,386</u>	<u>943,685</u>
Supporting Services				
General & Administrative	37,748	-	37,748	39,038
Fund Raising	2,669	-	2,669	7,703
TOTAL FUNCTIONAL EXPENSES	<u>1,011,803</u>	<u>-</u>	<u>1,011,803</u>	<u>990,425</u>
CHANGE IN NET ASSETS	170,157	-	170,157	167,940
Net Assets - Beginning of Year	2,486,274	-	2,486,274	2,318,334
NET ASSETS - END OF YEAR	<u>\$ 2,656,431</u>	<u>\$ 0</u>	<u>\$ 2,656,431</u>	<u>\$ 2,486,274</u>

Newport Senior Center, Inc.
Statements of Functional Expenses
For the Years Ended June 30, 2022
(With Comparative Totals for 2021)

	PROGRAM SERVICES				Total Program Services	General & Administrative	Fund Raising	2022	2021
	Senior Center	Sullivan Nutrition		Trip Program				Total Expenses	Total Expenses
	Title IIIB	Title IIIC							
Salary & Wages	1,400	27,209	287,370	-	\$ 315,979	\$ 34,811	\$ 2,480	353,271	\$ 383,978
Benefits			1,516	-	1,516	865	-	2,381	2,102
Payroll Taxes	104	2,013	21,955	-	24,072	1,736	189	25,997	30,062
Dues and Subscriptions				-					873
Licenses and Permits				-	-	-			100
Professional Fees		3,400	10,500	-	13,900	-		13,900	14,807
Occupancy Costs			700	-	700			700	10,988
Food		1,525	402,409	-	403,934			403,934	387,161
Fund Raising Program Costs	1,336			-	1,336			1,336	444
Repairs & Maintenance	9,407	174	13,633	-	23,213			23,213	17,144
Utilities	28,796	100	11,062	-	39,958			39,958	27,185
Telephone	513	1,300	2,964	-	4,777			4,777	5,047
Postage	190		451	-	641	336		977	891
Transportation			46,675	-	46,675			46,675	41,497
Travel			1,183	-	1,183			1,183	4,537
Insurance	1,068	3,750	18,537	-	23,355			23,355	17,722
Advertising	449		1,799	-	2,248			2,248	3,779
Office Expenses	140		13,314	-	13,454			13,454	287
Depreciation and Amortization	24,728		29,715	-	54,443			54,443	41,819
TOTAL EXPENSES	\$ 68,130	\$ 39,471	\$ 863,784	\$ -	\$ 971,386	\$ 37,748	\$ 2,669	\$ 1,011,803	\$ 990,425

See Accompanying Notes and Auditor's Report
Page 5

Newport Senior Center, Inc.
Statements of Cash Flows
Year Ended June 30, 2022
(With Comparative Totals for 2021)

	2022	2021
	Total	Total
Cash Flows From Operating Activities		
Change in Net Assets	\$ 170,157	\$ 167,940
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	54,443	41,819
(Gain) loss on disposition of assets	-	-
(Increase) decrease in inventory	(12,209)	(2,919)
(Increase) decrease in grants receivable	(10,093)	(48,954)
(Increase) decrease in Cares Act Receivable	(171,369)	(81,081)
(Increase) decrease in prepaid expenses	1,283	463
(Increase) decrease in interfund receivables/Payables	(926)	(377)
Increase (decrease) in accounts payable	31,844	(18,797)
Increase (decrease) in payroll and payroll taxes payable	14,190	(7,433)
	(92,837)	(117,278)
 Total adjustments		
Net Cash Provided (Used) by Operating Activities	\$ 77,320	\$ 50,662
 Cash Flows From Financing Activities		
Net Cash Provided (Used) by Financing Activities	\$ -	\$ -
 Cash Flows From Investing Activities		
Purchase of Fixed Assets	(37,490)	(13,796)
Net Cash Provided (Used) by Investing Activities	\$ (37,490)	\$ (13,796)
 NET INCREASE (DECREASE) IN CASH	\$ 39,831	\$ 36,866
 CASH AT BEGINNING OF YEAR	\$ 1,410,806	\$ 1,373,940
 CASH AT END OF YEAR	\$ 1,450,637	\$ 1,410,806

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2021 and 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

The Newport Senior Center, Inc., is a voluntary, not-for-profit corporation, incorporated under the laws of the State of New Hampshire (RSA 292) and organized exclusively for tax-exempt charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954, as amended. The Organization is not a private foundation within the meaning of Section 509(a). The purpose of the Organization is to operate a community center, which serves the elderly residents of Newport, Claremont, Charlestown and surrounding areas. The Charlestown center closed at the end of October, 2015.

Major sources of funds for operations are received from the federal government and the State of New Hampshire Division of Elderly and Adult Services.

Program Services

Following are descriptions of the program services provided by the Organization:

Senior Center - Providing elderly citizens with such services including, but not limited to, health, education, general counseling and recreation.

Sullivan Nutrition - Providing nutritional, transportation and outreach services to area elderly citizens.

Trip Program - Providing the opportunity for overnight and day trip activities for elderly citizens.

Comparative Financial Information

The accompanying 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 (GAAP). Accordingly, such information should be read in conjunction with our audited financial statements for the year ended June 30, 2021, from which the summarized information was derived

Cash, and Cash Equivalents

We consider all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2022 and 2021 Comparative

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets with Donor Restrictions – We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.]

Revenue & Revenue Recognition

Revenue is recognized when earned. We recognize revenue from sales of food products and services when the performance obligations of transferring the products and providing the services are met. Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. We recognize special events revenue equal to the fair value of direct benefits to donors when the special event takes place. We recognize the contribution element of special event revenue immediately, unless there is a right of return if the special event does not take place.

A portion of our revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when we have incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. We received cost-reimbursable grants of \$0 and \$0 that have not been recognized at June 30, 2022 and 2021 respectively, because qualifying expenditures have not yet been incurred. No amounts have been received in advance under our federal and state contracts and grants.

We recognize revenue from State contracts as program revenue when the services are provided or when the programs are delivered. We record special events revenue equal to the fair value of direct benefits to donors, and contribution revenue for the difference.

We recognize contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2022 and 2021 Comparative

Grants Receivable

Grants Receivable are considered by management to be fully collectible and accordingly no allowance for doubtful accounts is considered necessary. We determine the allowance for uncollectable accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Grants receivables are written off when deemed uncollectable. At June 30, 2022 and 2021, the allowance were \$0.

Receivables from contracts with customers are reported as Grants Receivable, net in the accompanying statement of financial position. Contract liabilities are reported as deferred revenue in the accompanying statement of financial position.

Contributions Receivable

We record unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. We determine the allowance for uncollectable promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectable.

In-Kind Donations

The Organization receives in-kind donations of space, food, and volunteer services. Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2022 or 2021.

Functional Allocation of Expenses

The costs of program and supporting services activities 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. Salaries and wages, benefits, payroll taxes, and certain other expenses are allocated based on estimates of time and effort. Other expenses that are common to several functions are allocated as appropriate.

Inventory

Inventory consists of purchased food and supplies used for the Sullivan Nutrition Program. Inventory is carried at cost and is determined by the first-in, first-out method.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the approximate fair value at the date of donation. Newport Senior Center, Inc. follows the policy of capitalizing, at cost, all expenditures for fixed assets in excess of \$500. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2022 and 2021 Comparative

Property and Equipment continued

	<u>Years</u>
Land	-
Building and improvements	30-39
Furniture, fixtures and equipment	3-30
Automobiles	5

When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Depreciation expense recognized in these financial statements for the years ended June 30, 2022 and 2021 was \$54,443 and \$41,189, respectively. We review the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the years ended June 30, 2022 or 2021.

Advertising Costs

Advertising costs are expensed as incurred and approximated \$2,248 and \$3,779 during the years ended June 30, 2022 and 2021 respectively.

Income Taxes

The organization is organized as a nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(c)(3), and is classified as other than a private foundation as defined by section 590(a) of the IRC. Thus it qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi). The organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. Therefore, it is generally exempt from federal and state income taxes except for tax on unrelated business income, if any. Management has determined that substantially all of the Organization's income, expenditures, and activities relate to its exempt purpose, therefore, the Organization is not subject to material unrelated business income taxes and will continue to qualify as a tax-exempt entity. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

The Organization is required to evaluate and disclose tax positions that could have an effect on the Organization's financial statements. There are no uncertain tax positions considered to be material. The Organization reports its activities to the Internal Revenue Service and to the State of New Hampshire on an annual basis. These informational returns are generally subject to audit and review by the governmental agencies for a period of three years after filing, the open years subject to audit are fiscal years 2019, 2020 and 2021, presently the Organization is not subject to audits for any of the open tax years.

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2022 and 2021 Comparative

Use of Estimates

The preparation of the financial statements in accordance with Generally Accepted Accounting Principles requires us to make estimates and assumptions that affect the reported amounts of 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, and those differences could be material.

2. GRANTS RECEIVABLE

The Organization's grants receivables as of June 30, 2022 and 2021 were as follows:

Due from the State of New Hampshire-	2022	2021
Division of Elderly and Adult Services for:		
Nutrition Services Incentive Program	\$ 15,951	\$ 14,968
Title IIIB, Transportation, Elder Support and Home Health	2,837	2,215
Title IIIC, Congregate Meals and Home Delivered Meals	63,816	57,117
Title XX, Home Delivered	21,690	22,629
Title XIX, Home and Community Based Care		116
NH LTCS	8	-
Total Due From State of New Hampshire	104,302	97,045
Due from Others:		
Bar Harbor Bank & Trust	-	-
Town of Newport	2,836	-
Total Due from Others	2,836	-
Grants Receivable	\$ 107,138	\$ 97,045

3. RESTRICTIONS ON NET ASSETS

Amounts in restricted net assets represent revenues received, but not expended for their restricted purpose. Net assets in the trip fund are restricted to be used for overnight and day trips for elderly citizens. Board restricted net assets consist of net assets that have been restricted for use in the Sullivan County Nutrition program.

4. CONCENTRATIONS

The Organization had one (1) major contractor, the State of New Hampshire, accounting for approximately 66% and 86% of support for the years ended June 30, 2022 and 2021, respectively.

The Organization has a potential concentration of credit risk in that it maintains most of its cash and cash equivalents at one financial institution. Deposits are insured up to \$250,000 in any one

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2022 and 2021 Comparative

institution at June 30, 2022 and 2021 cash exceeded these limits by \$955,509 and \$930,013 respectively and was over the limit throughout the year. The Organization has not experienced any losses in such accounts, nor does it believe that the cash and cash equivalents are exposed to any significant risk for the periods ended 2022 and 2021.

Certain types of concentrations may be more relevant to the financial statement due to the impacts of the pandemic. For example, these may include concentrations in labor, financial assets, sources of supply, or customers that have been or will be impacted by the pandemic. We are unable to assess these potential impacts at this time.

5. FUNCTIONAL EXPENSES

The costs of program and supporting services activities 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. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

6. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2022</u>	<u>2021</u>
Cash	\$1,450,637	\$1,410,806
Grants Receivable	107,138	97,045
Cares Act	252,450	-
Inventory	22,009	9,800
	<u>\$1,832,234</u>	<u>\$1,517,650</u>

Newport Senior Center, Inc. is substantially supported by restricted contractual or grant payments which are all expected to expire within a twelve-month period. Because a contract's or grant's restrictions requires resources to be used in a particular manner or in a future period Newport Senior Center, Inc. must maintain sufficient resources to meet those responsibilities. As part of Newport Senior Center, Inc. liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As part of our liquidity management plan, we invest cash in excess of daily requirements in short-term investments, CDs, and money market funds.

7. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 30, 2022, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended June 30, 2022. No additional disclosures were required.

Newport Senior Center, Inc.
Notes to the Financial Statements
June 30, 2022 and 2021 Comparative

8: Refundable Tax Credits- Employer Retention Credit

In the years ended June 30, 2022 and 2021, the Company filed a claim for \$171,369 and \$81,081 respectively of refundable tax credits in accordance with the Employer Retention Credit (ERC) program, authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, as amended by subsequent legislative changes.

In accordance with the ERC program, a Company is eligible for an ERC if, due to the COVID-19 pandemic, there has been a significant decline in gross receipts in the current year as compared with 2019 gross receipts, or a full or partial shutdown based on a governmental order. The ERC is computed based on a percentage of qualified wages (including qualified health insurance expenses) incurred during the year, with a maximum annual credit per employee.

The Company's policy is to account for the ERC as a grant using guidance analogous to a conditional contribution found in ASC Subtopic 958-605, *Not-for-Profit Entities- Revenue Recognition*. In accordance with ASC Subtopic 958-605, the ERC is recognized and recorded as income in the statement of income when the conditions required for the ERC are substantially met.



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

To the Board of Directors of
Newport Senior Center, 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 Newport Senior Center, 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 our report thereon dated December 30, 2022

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Newport Senior Center, 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 Newport Senior Center, Inc's internal control. Accordingly, we do not express an opinion on the effectiveness of Newport Senior Center, Inc's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Newport Senior Center, 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.

McLarney & Company, LLC

McLarney & Company LLC
Chelmsford, MA 01824
December 30, 2022

NEWPORT SENIOR CENTER, INC.

P.O. BOX 387 • 76 SOUTH MAIN STREET • NEWPORT, NH 03773 • (603)863-3177

BOARD OF DIRECTORS

PRESIDENT- 1 Year Term

Larry K. Eaton

[REDACTED]

BOARD MEMBERS

Robin Bellinger- 3 Year Term

[REDACTED]

VICE PRESIDENT-1 Year Term

Larry Flint

[REDACTED]

Ann Marie Fowler- 2 Year Term

[REDACTED]

TREASURER- 1 Year Term

Sandra Cornish

[REDACTED]

Bruce Jasper - 1 Year Term

[REDACTED]

SECRETARY- 1 Year Term

Judy Wilson- 3 Year Term

[REDACTED]

Resume of Key Personnel

Brenda Burns



Objective: To obtain a professional position utilizing my strong work ethic, dedication and willingness and ability to increase knowledge.

Experience:

Newport Senior Center/Sullivan County Nutrition Services

Newport, NH
1995-Current

Executive Director

- Coordinate and manage multiple priorities and projects while paying attention to detail
- Train individuals in QuickBooks, Microsoft suite and internet
- Supervise and inspire 25 employees
- Great interpersonal communication skills while working with 800 clients and approximately 50 volunteers including, resolving issues and managing customer relations with exemplary service to all customers
- Re-evaluated and developed techniques to improve delivery of services, resulting in increased revenues and decreased expenses
- Created efficiency within the program with improved organizational skills of the employees and delivery of service
- Demonstrated the ability to multi-task, therefore establishing an understanding of the operations of a non-profit organization
- General accounting functions, maintained journals, tax reporting, banking of \$1.4 million cash flow and bank reconciliations
- Budget preparations for Federal, State and Local funds
- Coordinate menus, delivery routes, employees and volunteers
- Performed administrative and secretarial support functions for the remote Executive Director before being promoted to Executive Director
- Successfully written grants needed to sustain non-profit stability
- Client assessments with demonstrated abilities to keep composure while preserving strict confidentiality.
- Oversee and perform all operations including audits, payroll, employer tax reporting, new hire reports, A/P, A/R in QuickBooks
- Promoted within the organization for every position within the organization until being promoted to Executive Director
- Prior years' work experiences available upon request.

Education

Claremont Stevens High School (1986)
Business Courses of Studies

New England School of Hair Design (1988)
Cosmetology, Creative Nail Design

Creative Cake Design
Certificate (1990)

Independent Correspondence School (2001)
Secretarial Science

College for Lifelong Learning
Word, Excel, Power Point, and Access Certificate

River Valley Community College (2009)
Associates in Science- Accounting Major
Phi-Theta Kappa Honor Society
Graduated Cum Laude

Rockhurst University Continuing Education Center
Payroll Law Certificate (2010)

Rockhurst University Continuing Education Center
Essentials for Personnel and HR Assistance Certificate (2010 & 2012)

Rockhurst University Continuing Education Center
Management Skills Certificate (2012)

Rockhurst University Continuing Education Center
How to Communicate with Tact, Professionalism, and Diplomacy Certificate
(2012)

Community involvement

- Committed to helping those less fortunate. Serve as Co-Chairman of the Newport Willey-Perra Christmas program for needy families.
- Served as Chairman of Newport Revitalization Committee for two years. I am now a member.
- Served as Vice-Chair of the Sullivan County, Regional Coordinating Council (RCC). I am now a member of the RCC.

Kari Smith

Work Experience

Administrative Assistant Sullivan County Nutrition Services - Newport, NH
July 2022 to Present

I answer the phones and direct the calls to appropriate department. I take down messages and relay them appropriately. I make daily counts for each driver and make any changes as needed. I assist with recertifications of clients and enrolling new clients in our programs. I assist with any extra project which needs to be done. I schedule rides for our senior transportation daily. I count daily donations and log them appropriately. I input all numbers and totals in the computer daily and monthly.

Kitchen Staff Member Underwood catering - Claremont, NH
September 2021 to June 2022

I worked in the kitchen of Claremont Middle School preparing and serving breakfast and lunch to the kids and staff daily. My day started around 6am and at that time I would prepare breakfast bags for all 3grades in the middle school. I would also log the temperatures of the coolers and freezer. Then I would move onto preparing fresh yogurt parfaits, freshly made sandwiches and wraps. I also would cut fresh fruits and vegetables for the salad bars we would have for the lunch. After those tasks were completed. I would help my coworkers on tasks that still needed to be done and then I would begin to set up the service line for lunch and write the lunch menu on the board so the kids were able to see what was available. Our next task was to serve lunch from 11:30 am to 1pm. The ending task for the day was cleanup and wash everything down to have it ready for the next day,

Kitchen Manager Demoulas Market Basket
May 2010 to March 2017

- Tended to customers respectfully and politely• Answered phone calls properly and professionally• Worked with a schedule and scheduling others• Operated under rules and regulations• Communicated well with coworkers and customers• Kept a neat and clean work area

Education

High school or equivalent in General
Colebrook Academy - Colebrook, NH
August 1993 to June 2005

Skills:

6 Years food prep

Newport Senior Center, Inc.
Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Brenda Burns	Executive Director	\$6,000
Kari Smith	Administrative Assistant	\$6,000

ARC
13



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Interim Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

December 20, 2022

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **Retroactive** contracts with the Contractors listed below, in an amount not to exceed \$2,276,402.70, for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective Retroactive to January 1, 2023, upon Governor and Council approval, through June 30, 2024. 51% Federal Funds, 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.90
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70
Gibson Center for Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177875	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$198,074.60
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Total:			\$2,276,402.70

*An additional contract with North Conway Community Center dba. Carroll County Retired & Senior Volunteer Program is pending signature and will be submitted to Governor and Executive Council at a later date.

Funds are available in the following account for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Year 2024, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details sheet.

Explanation

This request is **Retroactive** because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022.

The purpose of this request is to provide on-demand transportation, in which the Contractors provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractors will deliver the services as directed by the Department, in accordance with Older Americans Act Services: Title III-B-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based service, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 1764 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule He-E 502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses, from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions, Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

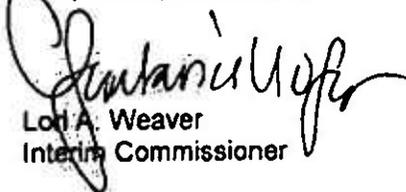
Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

In the event that the Federal Funds become no longer available, additional General Funds will not be requested to support this program.

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY- ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Strafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$6,697.50	\$0	\$6,697.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,169.00	\$0	\$128,169.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Easter Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.60	\$0	\$8,544.60
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$164,349.60	\$0	\$164,349.60
2024	512-500352	Transportation of Clients	48130315	\$318,363.90	\$0	\$318,363.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$65,367.60	\$0	\$65,367.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$126,124.50	\$0	\$126,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,967.80	\$0	\$21,967.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10
St. Joseph Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.80	\$0	\$17,850.80
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80
Tri-County Community Action Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,236.20	\$0	\$125,236.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$0	\$2,276,402.70

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2023-BEAS-07-TRANS**
 Project Title **Transportation Services**

	Maximum Points Available	CAP-BM, Belknap	CAP-BM Merrimack	Carroll County Retired & Senior Volunteer	Community Action Partnership of Strafford County	Easterseals NH Hillsborough	Easterseals NH Merrimack	Easterseals NH Rockingham	Easterseals NH Strafford	Gibson Center for Senior Services, Inc.
Technical										
Capacity Q1	25	24	24	22	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	0	8	8	8	8	8	9
Experience Q4	30	27	27	20	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name
1. Maureen Brown
2. Laurie Heath
3. Thom O'Connor

Title
BEAS Nutritionist
Finance Administrator
Community Based Programs Admin.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS

Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc	Grafton County Senior Citizens Council, Inc- Sullivan	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc	St. Joseph Comm. Services dba MOW of Hillsborough Cty	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA at HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	6	8	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name
1 Maureen Brown
2 Laurie Heath
3 Thom O'Connor

Title
BEAS Nutritionist
Finance Administrator
Community Based Programs Admin.

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-07

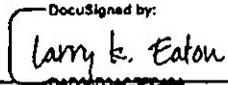
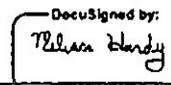
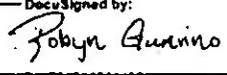
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Newport Senior Center, Inc.		1.4 Contractor Address 76 South Main Street, Newport, NH 03773	
1.5 Contractor Phone Number 603-863-5139	1.6 Account Number 05-95-48-481010-7872	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$51,732.90
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 12/20/2022		1.12 Name and Title of Contractor Signatory Larry K. Eaton President	
1.13 State Agency Signature DocuSigned by:  Date: 12/21/2022		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 12/27/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 12/20/2022

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA, chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor Initials KE
Date 12/20/2022

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form, P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, of this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date"), upon Governor and Council approval.

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to four (4) 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 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, 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.

1.4. Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5. Paragraph 9, Termination, is amended to read as follows:

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

UE

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

- (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
- 9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.
- 9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

DS
UKC

12/20/2022

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available in Sullivan County in the following Towns/Cities: Newport.
- 1.3. For the purposes of this Agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

- 1.12. The Contractor must provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
- 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
- 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
- 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
- 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.
- 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.20. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.
- 1.30. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

within 30 days of the Agreement effective date.

- 1.31. The Contractor must comply with the following staffing requirements:
 - 1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;
 - 1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
 - 1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and
 - 1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:
 - 1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;
 - 1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;
 - 1.31.4.3. A description of time periods necessary for obtaining staff replacements;
 - 1.31.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and
 - 1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.
- 1.32. Driver and Vehicle Requirements
 - 1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:
 - 1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;
 - 1.32.1.2. Passenger and wheelchair accessibility; and
 - 1.32.1.3. Availability and functioning of seat belts.
 - 1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:
 - 1.32.2.1. Interior of vehicles are clean and well maintained;

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

- 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
- 1.32.2.3. Smoking is prohibited in all vehicles; and
- 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.
- 1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.
- 1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:
 - 1.32.4.1. Drivers must maintain a valid driver's license; and
 - 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.
- 1.33. Reporting Requirements
 - 1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and
 - 1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.33.2.1. The number of clients served by town and in the aggregate;
 - 1.33.2.2. Total amount of donations collected;
 - 1.33.2.3. Expenses for services provided;
 - 1.33.2.4. Revenue, by funding source;
 - 1.33.2.5. Total amount of donation and/or fees collected from all individuals;
 - 1.33.2.6. Actual units served;
 - 1.33.2.7. Number of unduplicated clients served;

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

-
- 1.33.2.8. Number of clients served with other funds than through the resulting contract;
 - 1.33.2.9. Unmet need/waiting list;
 - 1.33.2.10. Lengths of time clients are on a waiting list;
 - 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
 - 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
 - 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
 - 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department, and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
- 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report, in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
- 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.
- 1.34. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department, on at least an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

-
- 1.34.1. Ensure the Department has access to participant files;
 - 1.34.2. Ensure financial data is available, as requested by the Department; and
 - 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department.
- 1.35. Performance Measures
- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E-502.
- 2. Exhibits Incorporated**
- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
 - 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
 - 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.
- 3. Additional Terms**
- 3.1. Impacts Resulting from Court Orders or Legislative Changes
 - 3.1.1. The 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 ^{by} under an 

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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
Transportation Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Units Granted	Rate	Funds Granted
1,349	\$14.10 per one way trip	\$19,020.90

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Units Granted	Rate	Funds Granted
2,320	\$14.10 per one way trip	\$32,712.00

5. 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 5.3. Identifies and requests payment for allowable costs incurred in the previous month.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

- 5.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to DHHS.DMUOptions@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

6. 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.
7. 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.
8. 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.
9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. 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.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. 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.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

- 9.2.1. 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.
- 9.3. 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.
- 9.4. 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.
- 9.5. 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.



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

KE



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

Vendor Name: Newport Senior Center, Inc. D/B/A Sullivan Co

12/20/2022

Date

DocuSigned by:

Larry K. Eaton

Name: Larry K. Eaton

Title: President



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

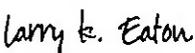
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: Newport Senior Center, Inc. D/B/A Sullivan Co

12/20/2022

Date

DocuSigned by:

 Name: Larry K. Eaton
 Title: President

Vendor Initials 
 Date 12/20/2022

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

Contractor Initials: LEE



New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (11)(b) of this certification; and
11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Newport Senior Center, Inc. D/B/A Sullivan

12/20/2022

Date

DocuSigned by:
Larry K. Eaton
Name: Larry K. Eaton
Title: President

DS
LKE



New Hampshire Department of Health and Human Services
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

DS
LKE

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Newport Senior Center, Inc. D/B/A Sullivan

12/20/2022

Date

DocuSigned by:

Larry K. Eaton

Name: Larry K. Eaton

Title: President

Exhibit G

Contractor Initials

DS
LKE

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

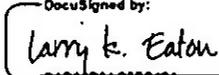
The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Newport Senior Center, Inc. D/B/A Sullivan C

12/20/2022

Date

DocuSigned by:

Name: Larry K. Eaton
Title: President



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



New Hampshire Department of Health and Human Services

Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials

U.E.

Date 12/20/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving

PHI
LRE



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate

3/2014

Contractor Initials UE

Date 12/20/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials

UE

Date 12/20/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

The State by:

Melissa Hardy

Signature of Authorized Representative

Melissa Hardy

Name of Authorized Representative
Director, DLTSS

Title of Authorized Representative

12/21/2022

Date

Newport Senior Center, Inc. D/B/A Sullivan Co

Name of the Contractor

Larry K. Eaton

Signature of Authorized Representative

Larry K. Eaton

Name of Authorized Representative

President

Title of Authorized Representative

12/20/2022

Date



New Hampshire Department of Health and Human Services
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Newport Senior Center, Inc. O/B/A Sullivan

12/20/2022

Date

DocuSigned by:

Larry K. Eaton

Name: Larry K. Eaton

Title: President

DS
LKE

Contractor Initials

Date 12/20/2022

New Hampshire Department of Health and Human Services
Exhibit J



FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

- The UEI (SAM.gov) number for your entity is: u7c6mjfkvbv5
- In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

- Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

- The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

Contractor Initials UE
Date 12/20/2022

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

- 7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network...
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity...
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164...
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

Contractor Initials [Signature]

Date 12/20/2022

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative 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

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

Contractor Initials DS
UkE

Date 12/20/2022

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and North Conway Community Center ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on February 8, 2023 (Item #19), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2026
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$23,800.80
3. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023 Assistance Living Number (ALN) 93.044, FAIN 2201NHOASS and FAIN 2301NHOASS.
 - 1.2. 49% General funds.
4. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Car	Units Granted	Rate	Funds Granted
Carroll County, NH	244	\$14.10 per one way trip	\$3,440.40

3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	244	\$14.10 per one way trip	\$3,440.40

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	600	\$14.10 per one way trip	\$8,460.00

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

os
PB

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	600	\$14.10 per one way trip	\$8,460.00

5. Modify Exhibit C, Payment Terms, Section 4, to read:

4. Reserved

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

2/20/2024

Date

DocuSigned by:
Melissa Hardy
1323A24040DF495...
Name: Melissa Hardy
Title: Director, DLSS

North Conway Community Center

2/20/2024

Date

DocuSigned by:
Phil Ouellette
BC531543A95F4B8...
Name: Phil Ouellette
Title: ED

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

2/22/2024
Date

DocuSigned by:
Robyn Guarnino
748734844941480...
Name: Robyn Guarnino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

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 NORTH CONWAY COMMUNITY CENTER is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 10, 1948. 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: 66432

Certificate Number: 0005905555



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 7th day of December A.D. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Sheryl B Kovalik, 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 North Conway Community Center (NCCC)
(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 January 22, 2024 at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Phil Cuellette, Executive Director (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of NCCC 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: 1/22/24

Sheryl B Kovalik
Signature of Elected Officer
Name: SHERYL B KOVALIK
Title: PRESIDENT

North Conway Community Center



[Home](#)

[Calendar](#)

[Our Programs](#)

[Facility](#)

[About](#)

[Contact Us](#)

Mission Statement

The North Conway Community Center will work in partnership with the community to provide a broad range of recreational opportunities for children and adults.

Our Philosophy

The North Conway Community Center is a non-profit organization committed to its partnership with the community. It seeks to provide a broad range of quality and progressive recreation opportunities for children and adults and to sponsor other community groups with like goals. The Board will continue to develop and expand its facilities and programs in response to the needs of our community.

It is the intent of the Board of Directors that all children will be included in our programs. The Center will continuously review programs to ensure that it meets the needs of all ages and abilities. Skill development, enjoyment, cooperation and good sportsmanship are the primary goals of our recreation programs.



NORTH CONWAY COMMUNITY CENTER

Statements of Financial Position

December 31, 2021 and 2020

TABLE OF CONTENTS	<u>PAGE NO.</u>
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT.....	1
FINANCIAL STATEMENTS	
Statements of Financial Position.....	2
Notes to Statements of Financial Position.....	3-8



Gamwell, Caputo, Kelsch & Co., PLLC

Certified Public Accountants

David A. Caputo, CPA
Darren R. Celso, CPA, MST

Brian G. Kelsch, CPA
Gary D. Hutchins, CPA, MST

481 White Mountain Highway | Conway, NH 03818
Tel: 603-447-3356 | Fax: 603-447-6563 | www.my-cpa.com

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
North Conway Community Center

Management is responsible for the accompanying statements of financial position of North Conway Community Center (a nonprofit organization) as of December 31, 2021 and 2020, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Gamwell, Caputo, Kelsch & Co., PLLC
Gamwell, Caputo, Kelsch & Co., PLLC

November 5, 2022

NORTH CONWAY COMMUNITY CENTER

Statements of Financial Position
December 31, 2021 and 2020ASSETS

	<u>2021</u>	<u>2020</u>
Current assets:		
Cash and certificates of deposit (Note 3)	\$481,050	\$ 272,265
Investments (Note 2)	13,523	12,480
Prepaid expenses	<u>927</u>	<u>777</u>
Total current assets	\$495,500	285,522
Property and equipment, net of accumulated depreciation (Note 4)	<u>1,722,062</u>	<u>1,667,049</u>
Total assets	<u>\$2,217,562</u>	<u>\$1,952,571</u>

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	78,159	12,082
Payroll withholdings and pension plan payable	<u>0</u>	<u>119</u>
Total current liabilities	78,159	12,201
Net assets (Notes 1 & 6):		
Net assets with donor restrictions	310,349	198,939
Net assets without donor restrictions	<u>1,829,054</u>	<u>1,741,431</u>
Total net assets	<u>2,139,403</u>	<u>1,940,370</u>
Total liabilities and net assets	<u>\$2,217,562</u>	<u>\$1,952,571</u>

See Independent Accountants' Compilation Report and accompanying notes

NORTH CONWAY COMMUNITY CENTER

NOTES TO STATEMENTS OF FINANCIAL POSITION

December 31, 2021 and 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

North Conway Community Center provides a community center and recreational activities for both children and adults including youth summer camp, youth and adult sports, and instructional classes. The Organization also coordinates volunteer services and transportation for the elderly in Conway, New Hampshire, otherwise known as the Retired Senior Volunteer Program (RSVP).

Basis of Presentation and Accounting

The Organization has presented its financial statements in accordance with generally accepted accounting principles for not-for-profit organizations. Under this guidance, the Organization is required to report information regarding its financial position according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

The accompanying financial statement has been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization are classified and reported as follows:

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, where by the donor has stipulated the funds be maintained in perpetuity. At December 31, 2021 and 2020, there were \$310,349 and \$198,939 respectively, in net assets with donor restrictions, of which \$290,342 and \$183,327 respectively represent amounts reserved for use by the Retired Senior Volunteer Program (see Note 6).

Investments

The Organization reports its investments in accordance with generally accepted accounting principles for not-for-profit organizations, which establish accounting standards for investments in certain equity securities and for all debt securities. The guidance prescribes that covered investments be reported in the statement of financial position at fair value.

NORTH CONWAY COMMUNITY CENTER
NOTES TO STATEMENTS OF FINANCIAL POSITION
December 31, 2021 and 2020

Income Tax Status

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and is classified as a public charity. The Board has determined that the Organization does not have any uncertain tax positions and associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subjected to some degree of uncertainty, there can be no assurance that the Organization's tax returns will not be challenged by the taxing authorities and that the Organization will not be subjected to additional tax, penalties, and interest as a result of such challenge. Generally, the Organization's tax returns remain open for three years for federal income tax examination.

Cash and Cash Equivalents

The Organization considers all certificates of deposit and all highly liquid investments with an initial maturity of six months or less to be cash equivalents.

Fair value measurements and disclosures

Carrying values of financial instruments, including cash and cash equivalents, prepaid expenses, and accrued expenses, approximated their fair value due to the short-term nature of these financial instruments. There were no changes in methods or assumptions during the years ended December 31, 2021 and 2020.

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.

Property and Equipment:

Property and equipment are stated at cost. Donated property and equipment is recorded at fair market value as of the date of the gift. The Organization's policy is to capitalize expenditures for major improvements and to charge to operations currently for expenditures which do not extend the lives of related assets. The provision for depreciation is determined by the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives as follows:

	<u>Years</u>
Building and improvements	30-39
Land improvements	15-30
Equipment and furniture	5-20

NORTH CONWAY COMMUNITY CENTER

NOTES TO STATEMENTS OF FINANCIAL POSITION
December 31, 2021 and 2020

Subsequent Events

Events occurring after the financial statement date are evaluated by the Organization's directors to determine whether such events should be recognized or disclosed in the financial statements. The Organization's directors have evaluated subsequent events through November 5, 2022, which is the date the financial statements were available to be issued.

The COVID-19 pandemic developed rapidly in 2020 and continued into 2021, with a significant number of cases. Measures taken by various governments to contain the virus have affected economic activity and the Organization's programs in various ways, including a general shutdown of the community center as well as curtailing the Organization's face to face programs. During 2020, the Organization was able to provide a limited summer camp program and an outdoor youth sports programs during the fall of 2020. Beginning in October 2020, the organization provided select indoor programs, meetings, and events, all with modifications to reduce the risk of exposure to COVID-19. Similar modifications were made during 2021 based on the circumstances existing at the time. The federal and New Hampshire governments implemented government assistance measures which have helped mitigate some of the impact of the COVID-19 pandemic on the Organization's results and liquidity. During 2020, the Organization applied and received such government assistance, including approximately \$20,000 in Payroll Protection Program (PPP) loans through the Small Business Administration (funding for which the Organization was fully forgiven by SBA) as well as approximately \$33,000 in COVID related grants from the state of New Hampshire. During 2021, the Organization applied and received such government assistance, including approximately \$41,565 in the second round of the Payroll Protection Program (PPP) loans through the Small Business Administration (funding for which the Organization was fully forgiven by SBA) as well as approximately \$22,000 in Federal COVID related grants. The Organization has made many changes in its business and operational procedures to continue providing services safely to its consumers and the crisis so far has not significantly affected its long-term financial standing. Depending on the duration of the COVID-19 crisis and continued negative impact on economic activity, the Organization could experience negative results, and liquidity restraints and incur impairments on its assets. The exact impact on its activities in the remainder of 2022 and thereafter cannot be predicted.

-5-

NORTH CONWAY COMMUNITY CENTER
 NOTES TO STATEMENTS OF FINANCIAL POSITION
 December 31, 2021 and 2020

NOTE 2 – INVESTMENTS

A summary of the Organization's mutual fund investments for the years ended December 31, 2021 and 2020 is as follows:

<u>Description</u>	<u>2021</u>		<u>2020</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
American Fund Mutual Funds	<u>\$11,504</u>	<u>\$13,523</u>	<u>\$10,996</u>	<u>12,480</u>
	<u>\$11,504</u>	<u>\$13,523</u>	<u>\$10,996</u>	<u>\$12,480</u>

NOTE 3 – CASH AND EQUIVALENTS

Cash and cash equivalents include checking, savings and money market deposit accounts as well as certificate of deposit accounts.

		<u>2021</u>	<u>2020</u>
NCCC	Operating checking accounts	\$ 174,553	\$ 76,411
	Savings accounts	3,242	3,241
	Mudbowl checking account	20,007	15,612
RSVP	Operating checking account	<u>283,248</u>	<u>177,001</u>
		<u>\$481,050</u>	<u>\$272,265</u>

-6-

NORTH CONWAY COMMUNITY CENTER
NOTES TO STATEMENTS OF FINANCIAL POSITION
December 31, 2021 and 2020

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>2021</u>	<u>2020</u>
Equipment	\$ 145,480	\$ 139,106
Buildings	1,970,400	1,868,024
Land improvements	81,531	81,531
Land	<u>86,819</u>	<u>86,819</u>
	2,284,230	2,175,480
Accumulated depreciation	<u>(562,168)</u>	<u>(508,431)</u>
	<u>\$1,722,062</u>	<u>\$1,677,049</u>

NOTE 5 – RETIREMENT PLAN

Eligible employees are covered under a SIMPLE-IRA retirement plan.

NORTH CONWAY COMMUNITY CENTER

NOTES TO STATEMENTS OF FINANCIAL POSITION
December 31, 2021 and 2020

NOTE 6 – NET ASSETS

Net assets consist of the following temporarily restricted and unrestricted amounts as of December 31, 2021.

	Temporarily Restricted <u>Amount</u>	Unrestricted <u>Amount</u>
Retired Senior Volunteer Program	\$290,342	\$ 0
Mud Bowl Fund	20,007	0
General Fund	<u>0</u>	<u>1,829,054</u>
	<u>\$310,349</u>	<u>\$1,829,054</u>

Net assets consist of the following temporarily restricted and unrestricted amounts as of December 31, 2020.

	Temporarily Restricted <u>Amount</u>	Unrestricted <u>Amount</u>
Retired Senior Volunteer Program	\$ 183,327	\$ 0
Mud Bowl Fund	15,612	0
General Fund	<u>0</u>	<u>1,741,431</u>
	<u>\$198,939</u>	<u>\$1,741,431</u>

North Conway Community Center Board of Directors 2020 - 2023

Craig Bartolomei

[REDACTED]

Lynn Lyman (Treasurer)

[REDACTED]

Monica Belkin (Secretary)

[REDACTED]

Andrew Narducci

[REDACTED]

Ben Colbath (Vice President)

[REDACTED]

**Ex-Officio Member
Carrie Burkett**

[REDACTED]

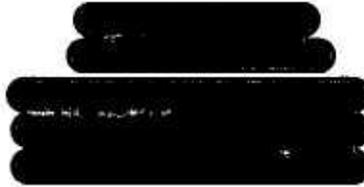
Sheryl Kovalik (President)

[REDACTED]

Bernadine Jesseman

[REDACTED]

Mary Carey Seavey



JOB TITLE: RSVP Project Director

REPORTS TO: Executive Director - North Conway Community Center

STATUS: Full Time

POSITION DESCRIPTION:

Under the general direction of the Executive Director of North Conway Community Center and the Corporation for National and Community Service (CNCS) program policy guidelines, the RSVP Director has fulltime responsibility for the development and operation of the Retired and Senior Volunteer Programs; in coordination with the North Conway Community Director and Senior Corps Program Advisory Council.

PROJECT DIRECTOR'S ROLE:

The RSVP Project Director is responsible for the daily management of the RSVP. The RSVP Project Director functions as a working project manager, actively involved with community organizations, RSVP volunteers, and volunteer stations. The RSVP Project Director serves as the representative of the sponsor in signing and approving official project documentation, including project reports, memoranda of understanding, letters of agreement for in-home assignments. The RSVP Project Director will abide by North Conway Community Center's established procedures for internal review and its standard policies and procedures. The RSVP Project Director serves full time, as negotiated with the CNCS. The RSVP Project Director may participate in activities to coordinate RSVP program resources with those of related local agencies, boards, or organizations.

RESPONSIBILITIES:

Under direction of the North Conway Community Center Executive Director, the RSVP Project Director's duties include, but are not limited to: a) Plan and develop all phases of RSVP operations; b) hire, train, and supervise adequate RSVP staff to efficiently carry out, maintain and develop operations of the RSVP Program; c) Adhere to and administer personnel policies and procedures for RSVP staff consistent with those of North Conway Community Center; d) Provide support, information and materials for RSVP coordinators and appraise staff performance according to North Conway Community Center personnel policies and procedures; e) Recruit, select, orient and place RSVP volunteers with volunteer stations; f) Develop and maintain appropriate fiscal, personnel, program and volunteer records and reports; g) Enhance the total efforts of RSVP through active involvement with community organizations, other national service programs, where appropriate; and customize all RSVP office forms as appropriate. All project forms should comply with Senior Corps requirements as well as grantee policies. h) Implement agreed upon performance measure and other RSVP grant requirements; i) Keep Senior Corps Advisory Council members informed and solicit their participation and advice on matters affecting program operations; j) Work in cooperation with the North Conway Community Center staff, Advisory Council members and volunteer station staff to obtain resources for programs; k) Plan, develop, and implement ongoing public relations opportunities, including social media, in cooperation with the North Conway Community Center; l) Arrange for formal and regular recognition of volunteers, organizations

and individuals who have contributed to the support of RSVP; m) Assure volunteer orientation, in conjunction with volunteer work stations and staff; n) In conjunction with RSVP staff, develop and maintain close coordination and relationships with RSVP volunteer stations, including development of volunteer assignment plans; o) Provide ongoing support to volunteers; p) In conjunction with RSVP staff, appraise volunteer performance; q) Assess appropriateness and/or performance of volunteer stations; r) Attend training conferences conducted or authorized by the CNCS.

JOB QUALIFICATIONS:

- Bachelor's Degree, training and/or experience in work with those over 55 years of age and volunteers.
- Flexibility, management skills, and computer literacy.
- Experienced managing federal grants.
- Excellent written and oral communication skills necessary for preparing grants, written reports and giving oral presentations and trainings.
- Ability to attend after hours and weekend meetings/events is required.

Susan L. Junkins



SKILLS

Dedicated, dependable, detail oriented professional with a heart for serving others.

EXPERIENCE

North Country Independent Living, North Conway, NH - Residential Advisor

November 2015 - present

Enforce rules and regulations to promote the smooth and orderly operation of the program including medication administration, daily and monthly paperwork, working independently on overnight shift.

Calumet Lutheran Ministries, Freedom, NH - Faithful Friends Coordinator

July 2004 - July 2019

Coordinate, create, and implement vacation week at Camp Calumet for adults with special needs including supervision and training of staff.

Governor Wentworth Regional School District, Wolfeboro, NH - Paraprofessional

September 2010 - June 2015

Support individual student with multiple exceptionalities including being non-verbal.

JC Penney, North Conway, NH & Auburn, ME - Sales Associate & Service Corridor Supervisor

May 2011 - October 2011, and June 1997 - September 2001

Sales associate in North Conway store including merchandising and assisting customers.
Service Corridor Supervisor in Auburn, ME- manage the catalog and credit department including supervision of staff, providing excellent customer service daily with catalog and credit customers and assisting in the cash room.

Remick Country Doctor Museum and Farm, Tamworth, NH - Asst. Educational Coordinator

September 2006- June 2010

Conduct educational activities for children, provide tours of public, coordinate summer camp programs, and guide the volunteer program.

EDUCATION

University of Maine, Orono, Maine - Bachelor of Arts in English

September 1991 - May 1996

Brewer High School, Brewer, Maine - Diploma with honors

September 1987 - June 1991

North Conway Community Center / RSVP

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Mary Carey Seavey	Director	\$51,000	0%	0%
Susan L. Junkins	Office Manager / Transportation Scheduler	\$33,280	.094468	\$3,311.20

JAN26'23 PM 4:30 RCUD

ARC

19



STATE OF NEW HAMPSHIRE
 DEPARTMENT OF HEALTH AND HUMAN SERVICES
 DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
 Interim Commissioner

Melissa A. Hardy
 Director

105 PLEASANT STREET, CONCORD, NH 03301
 603-271-5034 1-800-852-3345 Ext. 5034
 FAX: 603-271-5166 TDD Access: 1-800-735-2964
 www.dhhs.nh.gov

January 26, 2023

His Excellency, Governor Christopher T. Sununu
 and the Honorable Council
 State House
 Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into a **Retroactive** contract with the Contractor listed below, in **bold**, in an amount not to exceed \$6,880.80 for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective retroactive to January 1, 2023, upon Governor and Council approval through June 30, 2024. 51% Federal Funds. 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.80
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70
Gibson Center for Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177675	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$196,074.60
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
North Conway Community Center	154150	Carroll County	\$6,880.80
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Retroactive Subtotal			\$6,880.80
Total:			\$2,283,283.80

Funds are available in the following accounts for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Year 2024, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

EXPLANATION

This request is **Retroactive** because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022. This request includes the final contract for transportation services, as negotiations with the Contractor took longer than expected. The Department presented the other 11 transportation services contracts to the Governor and Executive Council, approved on January 18, 2023 (Item #13).

The purpose of this request is to provide on-demand transportation, in which the Contractor can provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractor will deliver the services as directed by the Department, in accordance with Older Americans Act Services: Title IIIB-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based services, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 244 individuals will be served during State Fiscal Years 2023 and 2024 in Carroll County.

The Contractor will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule He-E 502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses, from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

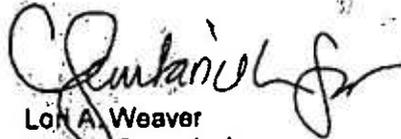
As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions, Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

In the event that the Federal Funds become no longer available, additional General Funds will not be requested to support this program.

Respectfully submitted,



Lon A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

05-95-048-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Strafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,897.50	\$0	\$6,897.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,189.00	\$0	\$128,189.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Easter Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.80	\$0	\$8,544.80
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$164,349.60	\$0	\$164,349.60
2024	512-500352	Transportation of Clients	48130315	\$318,383.90	\$0	\$318,383.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$65,387.60	\$0	\$65,387.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
North Conway Community Center						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$0.00	\$3,440.40	\$3,440.40
2024	512-500352	Transportation of Clients	48130315	\$0.00	\$3,440.40	\$3,440.40
			Subtotal	\$0.00	\$6,880.80	\$6,880.80
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$126,124.50	\$0	\$126,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,967.80	\$0	\$21,967.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10
St. Joseph Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.60	\$0	\$17,850.60
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80
Tri-County Community Action Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,236.20	\$0	\$125,236.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$6,880.80	\$2,283,283.50

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	CAP-BM Bellamy	CAP-BM Merrimack	North Conway Community Center (RSVP)	Community Action Partnership of Strafford County	Easterseals NH Hillsborough	Easterseals NH Merrimack	Easterseals NH Rockingham	Easterseals NH Strafford	Gibson Center for Senior Services, Inc.
Technical										
Capacity Q1	25	24	24	22	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	9	8	8	8	8	8	9
Experience Q4	30	27	27	28	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name

1 Maureen Brown

2 Laurie Heath

3 Thom O'Connor

Title

BEAS Nutritionist

Finance Administrator

Community Based Programs Admin.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS

Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc	Grafton County Senior Citizens Council, Inc-Sullivan	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc	St. Joseph Comm. Services dba MOW of Hillsborough Cty	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA at HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	6	8	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA.

Reviewer Name	Title
1 Maureen Brown	BEAS Nutritionist
2 Laurie Heath	Finance Administrator
3 Thom O'Connor	Community Based Programs Admin.

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-12

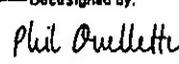
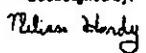
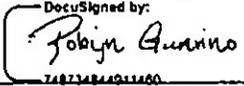
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 North Conway Community Center		1.4 Contractor Address 78 Norcross Circle P.O. Box 487 North Conway, NH 03860	
1.5 Contractor Phone Number 603-356-2096	1.6 Account Number 05-95-48-481010-7872	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$6,880.80
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 1/20/2023		1.12 Name and Title of Contractor Signatory Phil Ouellette CEO	
1.13 State Agency Signature DocuSigned by:  Date: 1/23/2023		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 1/24/2023			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
 Date 1/20/2023

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the assets of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("Workers' Compensation").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

New Hampshire Department of Health and Human Services
Transportation Services

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 appropriate State approval, this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date").

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to four (4) additional years from the Completion Date, contingent upon satisfactory delivery of services; available funding, agreement of the parties, and appropriate State approval.

1.3. Paragraph 12, Assignment/Delegation/Subcontracts, is amended by adding subparagraph 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, 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.

1.4. Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5. Paragraph 9, Termination, is amended to read as follows:

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.

PO

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

-
- 9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.
- 9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available, countywide, in Carroll County.
- 1.3. For the purposes of this agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

- 1.12. The Contractor must provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
- 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
- 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
- 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
- 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.
- 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.20. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.
- 1.30. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

within 30 days of the Agreement effective date.

1.31. The Contractor must comply with the following staffing requirements:

1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.31.4.3. A description of time periods necessary for obtaining staff replacements;

1.31.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.32. Driver and Vehicle Requirements

1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.32.1.2. Passenger and wheelchair accessibility; and

1.32.1.3. Availability and functioning of seat belts.

1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:

1.32.2.1. Interior of vehicles are clean and well maintained;

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
- 1.32.2.3. Smoking is prohibited in all vehicles; and
- 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.
- 1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.
- 1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:
 - 1.32.4.1. Drivers must maintain a valid driver's license; and
 - 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.
- 1.33. Reporting Requirements
 - 1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and
 - 1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.33.2.1. The number of clients served by town and in the aggregate;
 - 1.33.2.2. Total amount of donations collected;
 - 1.33.2.3. Expenses for services provided;
 - 1.33.2.4. Revenue, by funding source;
 - 1.33.2.5. Total amount of donation and/or fees collected from all individuals;
 - 1.33.2.6. Actual units served;
 - 1.33.2.7. Number of unduplicated clients served;

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.33.2.8. Number of clients served with other funds than through the resulting contract;
- 1.33.2.9. Unmet need/waiting list;
- 1.33.2.10. Lengths of time clients are on a waiting list;
- 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
- 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
- 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
- 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department; and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
 - 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report, in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
 - 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.
- 1.34. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely; as determined by the Department, on at least an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.34.1. Ensure the Department has access to participant files;
 - 1.34.2. Ensure financial data is available, as requested by the Department;
 - 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department; and
 - 1.34.4. The Contractor shall participate in meetings with the Department on a quarterly basis, or as otherwise requested by the Department.
- 1.35. Performance Measures
- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.
- 2. Exhibits Incorporated**
- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
 - 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
 - 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.
- 3. Additional Terms**
- 3.1. Impacts Resulting from Court Orders or Legislative Changes
 - 3.1.1. The 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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
Transportation Services**

Exhibit B-1

GEOGRAPHIC AREA SERVED

North Conway Community Center

Name of Service	County	Towns/Cities where Services will be offered
Transportation Program	Carroll	All

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B, Scope of Services, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	244	\$14.10 per one way trip	\$3,440.40

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B, Scope of Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	244	\$14.10 per one way trip	\$3,440.40

5. The Contractor shall submit an invoice 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 5.3. Identifies and requests payment for allowable costs incurred in the previous month.
 - 5.4. Is completed, dated and returned to the Department to initiate payment.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

5.5. Is assigned an electronic signature, and is emailed to DHHS.DMUOptions@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

6. The Department shall make payments to the Contractor within thirty (30) days of receipt of each invoice for authorized expenses, subsequent to approval of the submitted invoice.
7. The final invoice 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.
8. 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.
9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. 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.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. 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.
 - 9.2.1. 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.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

- 9.3. 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.
- 9.4. 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.
- 9.5. 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.

New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

Vendor Initials: PO

Date 1/20/2023

New Hampshire Department of Health and Human Services
Exhibit D



has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

- 2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

Vendor Name:

1/20/2023

Date

DocuSigned by:

Phil Ouellette

Name: PHIL Ouellette

Title: CEO



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name:

1/20/2023

Date

DocuSigned by:

Phil Ouellette

Name: PHIL Ouellette

Title: CEO

DS
PO

Vendor Initials

Date 1/20/2023



New Hampshire Department of Health and Human Services
Exhibit F

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

New Hampshire Department of Health and Human Services
Exhibit F



information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
 - 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- 12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
- 14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name:

1/20/2023

Date

DocuSigned by:

 Name: PHIL Ouellette
 Title: CEO

Contractor Initials

Date

DS

 1/20/2023

New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

DS
PO

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services
Exhibit G



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name:

1/20/2023

Date

DocuSigned by:
Phil Ouellette
Name: Phil Ouellette
Title: CEO

Exhibit G

Contractor Initials

DS
PO

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name:

1/20/2023

Date

DocuSigned by:
Phil Ouellette
Name: Phil Ouellette
Title: CEO

OS
PO
Contractor Initials
Date 1/20/2023

New Hampshire Department of Health and Human Services



Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Contractor Initials

PO

Date 1/20/2023



New Hampshire Department of Health and Human Services

Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials

Date 1/20/2023



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

3/2014

Contractor Initials PA

Date 1/20/2023



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials PO

Date 1/20/2023



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

North Conway Community Center

The State by:
Melissa Hardy

Name of the Contractor
Phil Ouellette

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Phil Ouellette

Name of Authorized Representative
Director, DLTSS

Name of Authorized Representative

CEO

Title of Authorized Representative

Title of Authorized Representative

1/23/2023

1/20/2023

Date

Date

Contractor Initials *PO*

Date 1/20/2023



New Hampshire Department of Health and Human Services
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

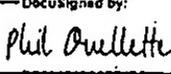
The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name:

1/20/2023

Date

DocuSigned by:

 Name: PHIL Ouellette
 Title: CEO

Contractor Initials 
 Date 1/20/2023



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The UEI (SAM.gov) number for your entity is: XVND6J9XM76
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

DS
PO

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or, "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.
3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
 4. The Contractor agrees that DHHS Data or derivative 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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

DS
PO

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

DS
PO

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

- A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

- B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Rockingham Nutrition and Meals on Wheels Program, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on January 18, 2023 (Item #13), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2026
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$675,728.40
3. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023, Assistance Listing Number (ALN) 93.044, FAIN 2201NHOASS and FAIN 2301NHOASS.
 - 1.2. 49% General funds.
4. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	8,945	\$14.10 per one way trip	\$126,124.50

3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	17,985	\$14.10 per one way trip	\$253,588.50

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	10,497	\$14.10 per one way trip	\$148,007.70

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	10,497	\$14.10 per one way trip	\$148,007.70

5. Modify Exhibit C, Payment Terms, Section 4, to read:

4. Reserved

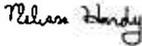
DS
TD

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

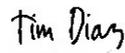
State of New Hampshire
Department of Health and Human Services

2/25/2024
Date

DocuSigned by:

Name: Melissa Hardy
Title: Director, DLSS

Rockingham Nutrition and Meals on Wheels Program, Inc.

2/23/2024
Date

DocuSigned by:

Name: Tim Diaz
Title: Executive Director

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

2/28/2024

Date

DocuSigned by:
Robyn Guarino
746734541941400...
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

State of New Hampshire

Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 30, 1978. 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: 66243

Certificate Number: 0005707492



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 16th day of March A.D. 2022.

A handwritten signature in black ink, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

CERTIFICATE OF AUTHORITY

I, SallyAnn Hawko, hereby certify that:

1. I am a duly elected Clerk/Secretary/Officer of Rockingham Nutrition and Meals on Wheels Program, Inc.

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 April 28, 2023, at which a quorum of the Directors/shareholders were present and voting.

VOTED: That Tim Diaz

is duly authorized on behalf of Rockingham Nutrition and Meals on Wheels Program, Inc 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/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: 2/28/24

SallyAnn Hawko
Signature of Elected Officer
Name: SallyAnn Hawko
Title: Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
01/22/2024

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 Avery Insurance 21 South Main Street PO Box 1510 Wolfeboro NH 03894-1510	CONTACT NAME: Sarah Anderson PHONE (A/C, No, Ext): (603) 569-2515 FAX (A/C, No): (603) 569-4266 E-MAIL ADDRESS: sarahA@averyinsurance.net																					
INSURED Rockingham Nutrition and Meals on Wheels Program Inc 106 North Rd Brentwood NH 03833	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td colspan="2">INSURER A: Philadelphia Indemnity Insurance Company</td> <td style="text-align: center;">18058</td> </tr> <tr> <td colspan="2">INSURER B: Granite State Healthcare and Human Services Trust</td> <td></td> </tr> <tr> <td colspan="2">INSURER C: Mt Vernon Fire Ins Co</td> <td style="text-align: center;">26522</td> </tr> <tr> <td colspan="2">INSURER D:</td> <td></td> </tr> <tr> <td colspan="2">INSURER E:</td> <td></td> </tr> <tr> <td colspan="2">INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A: Philadelphia Indemnity Insurance Company		18058	INSURER B: Granite State Healthcare and Human Services Trust			INSURER C: Mt Vernon Fire Ins Co		26522	INSURER D:			INSURER E:			INSURER F:		
INSURER(S) AFFORDING COVERAGE		NAIC #																				
INSURER A: Philadelphia Indemnity Insurance Company		18058																				
INSURER B: Granite State Healthcare and Human Services Trust																						
INSURER C: Mt Vernon Fire Ins Co		26522																				
INSURER D:																						
INSURER E:																						
INSURER F:																						

COVERAGES **CERTIFICATE NUMBER:** 23-24 wUpdated w.comp **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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2601430	09/08/2023	09/08/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			PHPK26011427	09/08/2023	09/08/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB881264	09/08/2023	09/08/2024	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) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	HCHS20232000049	01/01/2024	01/01/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Non-Profit Directors and Officers Liability			NDO2555315D	09/08/2023	09/08/2024	Each Claim \$1,000,000 Aggregate \$1,000,000 Retention \$1,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

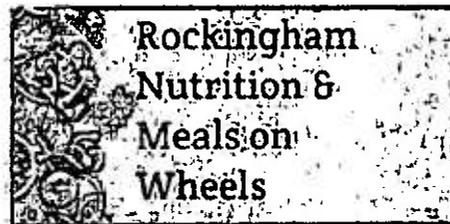
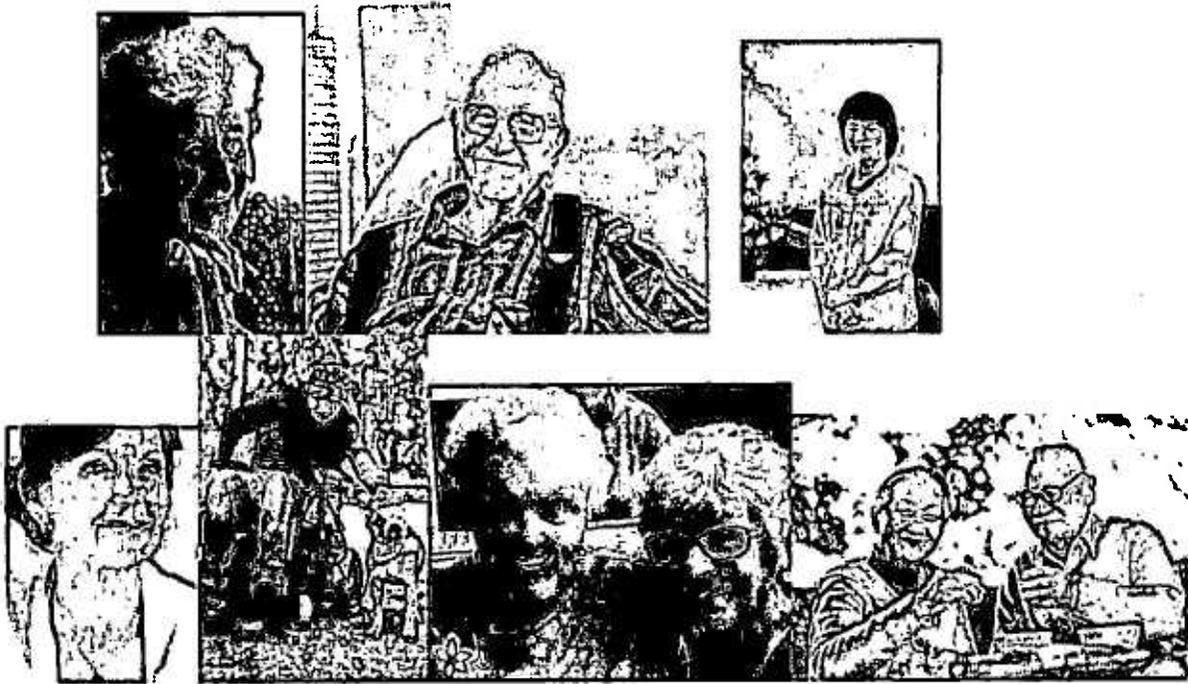
This certificate of insurance is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend, or alter the coverage, terms exclusions, and conditions afforded by the policy or policies referenced herein.

Commercial Package Policy Includes Professional Liability with \$1,000,000 Each Professional Incident Limit, \$3,000,000 Aggregate Limit and Abuse and Molestation Liability with \$500,000 Each Abusive Conduct Limit, \$500,000 Aggregate and Crime/Employee Theft: \$250,000 subject to a \$2,500 Deductible..

CERTIFICATE HOLDER

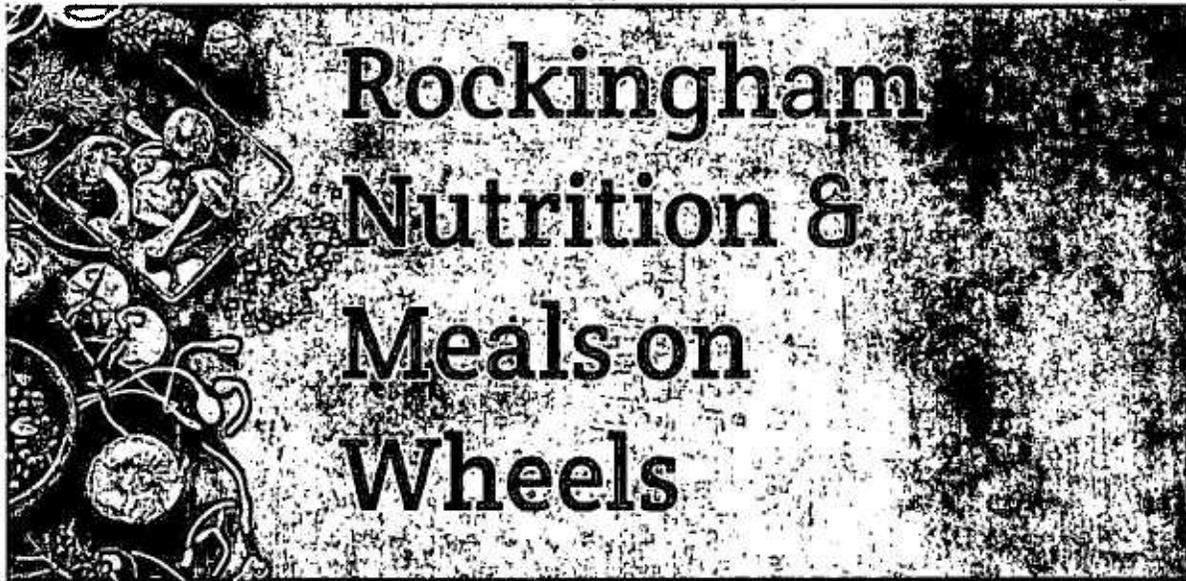
CANCELLATION

State of New Hampshire Department of Health and Human Services Bureau of Contracts and Procur 129 Pleasant Street Concord NH 03301-3857	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 <div style="text-align: right;"><i>[Signature]</i></div>
--	---



MISSION STATEMENT:

Rockingham Nutrition & Meals on Wheels Program provides nutritious meals and support services to older and or permanently or temporarily homebound residents of Rockingham County to help them preserve long term health, independence, and wellbeing.



ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

Financial Statements
For the Year Ended June 30, 2022

(With Independent Auditor's Report Thereon)

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS:	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Rockingham Nutrition and Meals on Wheels Program

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Rockingham Nutrition and Meals on Wheels Program, 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 Rockingham Nutrition and Meals on Wheels Program 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) 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 the Rockingham Nutrition and Meals on Wheels Program 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.

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

800.282.2440 | melansoncpas.com



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 Rockingham Nutrition and Meals on Wheels Program's ability to continue as a going concern for one year after the date that the financial statements are 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 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 Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program's fiscal year 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2022 on our consideration of the Rockingham Nutrition and Meals on Wheels Program's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Rockingham Nutrition and Meals on Wheels Program's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Melanson".

Melanson

Merrimack, New Hampshire
November 30, 2022

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

Statement of Financial Position June 30, 2022 (with comparative totals as of June 30, 2021)

	2022				2021 Total
	Without Donor Restrictions		With Donor Restrictions	2022 Total	
	Undesignated	Board Designated			
Assets					
Current Assets:					
Cash and cash equivalents	\$ 840,329	\$ 1,554,276	\$ -	\$ 2,394,605	\$ 2,287,578
Grants receivable	139,010	-	-	139,010	258,227
Contributions receivable	78,250	-	49,211	127,461	104,403
Other assets	441	-	-	441	-
Total Current Assets	1,058,030	1,554,276	49,211	2,661,517	2,650,208
Noncurrent Assets:					
Investments	-	815,334	-	815,334	934,527
Contributions receivable	-	-	1,021,704	1,021,704	1,070,915
Property and equipment, net	207,138	-	-	207,138	216,918
Total Noncurrent Assets	207,138	815,334	1,021,704	2,044,176	2,222,360
Total Assets	\$ 1,265,168	\$ 2,369,610	\$ 1,070,915	\$ 4,705,693	\$ 4,872,568
Liabilities and Net Assets					
Current Liabilities:					
Accounts payable	\$ 140,768	\$ -	\$ -	\$ 140,768	\$ 177,980
Accrued expenses	143,141	-	-	143,141	115,849
Other liabilities	-	-	-	-	18,380
Total Current Liabilities	283,909	-	-	283,909	312,209
Net Assets:					
Without donor restrictions:					
Undesignated	981,259	-	-	981,259	941,613
Board-designated	-	2,369,610	-	2,369,610	2,488,803
With donor restrictions:					
Time restricted	-	-	1,070,915	1,070,915	1,129,943
Total Net Assets	981,259	2,369,610	1,070,915	4,421,784	4,560,359
Total Liabilities and Net Assets	\$ 1,265,168	\$ 2,369,610	\$ 1,070,915	\$ 4,705,693	\$ 4,872,568

The accompanying notes are an integral part of these financial statements.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

Statement of Activities For the Year Ended June 30, 2022 (with summarized comparative totals for the year ended June 30, 2021)

	2022					2021 Total
	Without Donor Restrictions		With Donor Restrictions	2022 Total		
	Undesignated	Board Designated				
Support, Revenue, and Other						
Support:						
Grants:						
Title III and related programs	\$ 1,821,446	\$ -	\$ -	\$ 1,821,446		\$ 1,783,444
Title III COVID-19	134,270	-	-	134,270		385,337
Choices for Independence Program	312,608	-	-	312,608		306,773
Nutrition Services Incentive Program	234,684	-	-	234,684		230,419
Other grants	32,367	-	-	32,367		212,363
Contributions	1,183,796	-	-	1,183,796		1,129,400
In-kind revenue	152,621	-	-	152,621		164,043
Revenue:						
Transportation services	97,296	-	-	97,296		71,449
Other:						
Investment income (loss)	983	(119,193)	-	(118,210)		204,544
Other income	-	-	-	-		16,628
Net assets released from restrictions	59,028	-	(59,028)	-		-
Total Support, Revenue, and Other	4,029,099	(119,193)	(59,028)	3,850,878		4,504,400
Expenses						
Program Services:						
Congregate meals	119,256	-	-	119,256		74,262
Home meal delivery	3,116,278	-	-	3,116,278		3,163,109
Transportation services	296,510	-	-	296,510		215,177
Age friendly communities	48,000	-	-	48,000		-
Total Program Services	3,580,044	-	-	3,580,044		3,452,548
Supporting Services:						
Management and general	372,444	-	-	372,444		380,603
Fundraising	36,965	-	-	36,965		15,116
Total Supporting Services	409,409	-	-	409,409		395,719
Total Expenses	3,989,453	-	-	3,989,453		3,848,267
Change in Net Assets	39,646	(119,193)	(59,028)	(138,575)		656,133
Net Assets, Beginning of Year, as restated	941,613	2,488,803	1,129,943	4,560,359		3,904,226
Net Assets, End of Year	\$ 981,259	\$ 2,369,610	\$ 1,070,915	\$ 4,421,784		\$ 4,560,359

The accompanying notes are an integral part of these financial statements.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

Statement of Functional Expenses
For the Year Ended June 30, 2022
(with summarized comparative totals for the year ended June 30, 2021)

	2022								2021 Total
	Program Services					Supporting Services		2022 Total	
	Congregate Meals	Home Meal Delivery	Transportation Services	Age Friendly Communities	Total Program Services	Management and General	Fundraising		
Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ 22,000	\$ 18,000
Contractual food and paper	57,061	1,527,968	-	-	1,585,029	-	-	1,585,029	1,570,945
Depreciation	1,105	4,426	16,598	-	22,129	-	-	22,129	19,843
Employee benefits	5,018	118,481	15,890	-	139,389	22,221	1,418	163,028	156,010
Information technology	785	18,532	2,485	-	21,802	10,260	-	32,062	33,601
Insurance	882	20,840	2,795	-	24,517	1,427	-	25,944	33,179
Licenses and fees	-	-	-	-	-	15,751	-	15,751	12,984
Other expenses	407	9,599	1,287	-	11,293	5,309	5	16,607	3,206
Occupancy	5,581	131,769	17,672	-	155,022	67,587	5,426	228,035	252,550
Office expenses	444	10,444	1,401	-	12,289	6,917	16,935	36,141	40,430
Payroll taxes	3,419	80,732	10,828	-	94,979	15,141	966	111,086	106,602
Professional fees	-	-	-	41,000	41,000	18,492	-	59,492	13,533
Program supplies	1,159	27,383	3,673	-	32,215	-	-	32,215	56,239
Salaries and wages	43,395	1,020,356	136,668	7,000	1,207,419	184,365	12,215	1,403,999	1,342,804
Transportation and mileage	-	145,748	87,213	-	232,961	2,974	-	235,935	188,341
Total	\$ 119,256	\$ 3,116,278	\$ 296,510	\$ 48,000	\$ 3,580,044	\$ 372,444	\$ 36,965	\$ 3,989,453	\$ 3,848,267

The accompanying notes are an integral part of these financial statements.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

Statement of Cash Flows
For the Year Ended June 30, 2022
(with comparative totals for the year ended June 30, 2021)

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities		
Change in net assets	\$ (138,575)	\$ 656,133
Adjustments to reconcile change in net assets to net cash from operating activities:		
Unrealized (gain) loss on investments	148,081	(188,270)
Depreciation	22,129	19,843
Changes in operating assets and liabilities:		
Grants receivable	119,217	(11,587)
Contributions receivable	26,153	46,873
Other assets	(441)	12,753
Accounts payable	(37,212)	49,925
Accrued expenses	27,292	(7,197)
Refundable advances	-	(30,720)
Other liabilities	<u>(18,380)</u>	<u>1,451</u>
Net Cash Provided By Operating Activities	148,264	549,204
 Cash Flows From Investing Activities		
Purchase of fixed assets	(12,349)	(40,895)
Purchase of investments	<u>(28,888)</u>	<u>(15,246)</u>
Net Cash Used By Investing Activities	<u>(41,237)</u>	<u>(56,141)</u>
 Net Increase in Cash and Cash Equivalents	107,027	493,063
 Cash and Cash Equivalents, Beginning of Year	<u>2,287,578</u>	<u>1,794,515</u>
 Cash and Cash Equivalents, End of Year	\$ <u>2,394,605</u>	\$ <u>2,287,578</u>

The accompanying notes are an integral part of these financial statements.

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM

Notes to Financial Statements
For the Year Ended June 30, 2022

1. Organization

Rockingham Nutrition and Meals on Wheels Program (the Organization), is a nonprofit organization that helps older adults and/or disabled residents of Rockingham County, New Hampshire maintain their health, well-being, and independence with nutritious meals and other support services. These services are critical to the Organization's clients' ability to continue to live in their homes. In the year ended June 30, 2022, the Organization served 3,355 clients in 37 towns across Rockingham County. The Organization's programs include:

- Congregate Meals (also known as Community Luncheons) – The Organization serves lunch every weekday in twelve locations where older adults can get out of the house, be with friends and peers, and share a healthy meal. These dining locations also allow clients to take part in activities, games, exercise, or other forms of enrichment. In the year ended June 30, 2022, the Organization served 16,377 such congregate meals after a long COVID-driven shutdown.
- Home Meal Delivery – The Organization offers home meal delivery to many clients, including those at higher risk of mortality or morbidity from COVID-19. Unlike many similar programs in the United States of America, the Organization serves hot meals, with options for those whose diets need to be cardiac- or diabetic-friendly. While clients' nutritional needs are important, the Organization knows that it is also delivering a crucial serving of human interaction that can counteract the feelings of isolation and loneliness that many clients feel. Each meal delivered serves as a routine safety check and a welcome opportunity for a smile and a conversation. (Many clients say that their driver is the only person they see on most days.) In the year ended June 30, 2022, the Organization provided 329,521 meals through home delivery.
- Transportation Services – The Organization offers rides to clients to and from various destinations in Rockingham County. A trip to the doctor, grocery store, or Community Luncheon is just a phone call away for someone who may feel lonely or isolated. In the year ended June 30, 2022, the Organization delivered 13,429 rides.
- Age Friendly Communities – Whenever possible, the Organization strives to help our community become one where residents can thrive at every age and stage of life. To this end, the Organization is involved in a research project with the Rockingham Planning Commission made possible by a two-year grant from the Tufts Health Plan Foundation. The goal of the project is to assess the "age-friendliness" of local town infrastructure, with the aim of providing local governments and planning commissions with actionable recommendations for meeting local needs in the

future. It is a two-year project involving stakeholder surveys, public forums, and assessments which should be completed by the end of the Organization's 2023 fiscal year.

Rockingham Nutrition and Meals on Wheels surveys its clients regularly to monitor program quality and ensure positive outcomes in line with its purpose. In the latest survey, results were as follows:

- 95% of respondents reported that Meals on Wheels benefited their health;
- 99% reported feeling safer knowing that we are looking out for their safety and well-being;
- 94% reported that Meals on Wheels helps them to remain in their home;
- 92% reported that the overall service is "excellent" or "very good."

2. Summary of Significant Accounting Policies

The following is a summary of significant accounting policies used in preparing and presenting the accompanying financial statements.

Basis of Financial Statement Presentation

The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America (GAAP).

Change in Accounting Principle

ASU 2020-07, Contributed Nonfinancial Assets

In fiscal year 2022, the Organization retrospectively adopted Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The new guidance requires nonprofit entities to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. The standard also increases the disclosure requirements around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received.

Comparative Financial Information

The accompanying 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 GAAP. Accordingly, such information should be read in conjunction with the audited financial statements for the year ended June 30, 2021, from which the summarized information was derived.

Cash and Cash Equivalents

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments invested for long-term purposes, including endowments, are excluded from this definition.

Grants Receivable

Grants receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections. Management has determined that no allowance is necessary.

Contributions Receivable

Unconditional grants and contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional grants and contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in revenue in the Statement of Activities. The allowance for uncollectable receivables is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. Management has determined that no allowance is necessary.

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the Statement of Financial Position. Net investment return/(loss) is reported in the Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses.

Property and Equipment

Property and equipment additions over \$1,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 39 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal years 2022 or 2021.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions.

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) imposed restrictions. The Board has designated, from net assets without donor restrictions, net assets for a working capital reserve and a board-designated endowment.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Contributions restricted by donors are reported increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. The Organization recognizes revenue from contributions and grants that were initially conditional, which became unconditional with restrictions during the reporting period, and for which those restrictions were met during the reporting period, as net assets without donor restrictions.

Revenue and Revenue Recognition

Revenue derived from cost-reimbursable contracts and grants is conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Statement of Financial Position.

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

Revenue from providing transportation services is recognized when services are provided, in an amount that reflects the consideration entitled to in exchange for those services. For contracted service arrangements where services are to be performed over a stated period of time, services are considered to be performed ratably over the term of the arrangement. Amounts received in advance are deferred and are reported as contract liabilities until the performance obligation of providing those services has been met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by GAAP. GAAP allows recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. Donated professional services are recorded at the respective fair values of the services received. Contributed goods are recorded at fair value at the date of donation and as expenses when placed in service or distributed. Donated use of facilities is reported as a contribution and as an expense at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the amount is reported as a contribution and an unconditional promise to give at the date of the gift, and the expense is reported over the term of use.

Advertising Costs

Advertising costs are expensed as incurred and are reported in the Statement of Activities and Statement of Functional Expenses.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Certain categories of expenses are attributed to more than one program or supporting function. Accordingly, costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. Expenses that are allocated include depreciation and rent, which is allocated to program and supporting services based primarily on square footage used for program activities, food and travel, which is allocated based on the distribution of meals, as well as salaries and wages, employee

benefits, payroll taxes, conferences and training, insurance, occupancy, and professional fees, which are allocated on the basis of time and effort.

Income Taxes

The Organization has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash and money market accounts with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are made by diversified investment managers whose performance is monitored by the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Board of Directors believes that investment policies and guidelines are prudent for the long-term welfare of the Organization.

Fair Value Measurements and Disclosures

Certain assets and liabilities are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are

inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3 - Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset or liability within the hierarchy is based upon the pricing transparency of the asset or liability and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

New Accounting Standards to be Adopted in the Future

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the Statement of Financial Position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. This ASU will be effective for the Organization for the year ending June 30, 2023. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

Credit Losses

In June 2016, the FASB issued ASU 2016-13, *Measurement of Credit Losses on Financial Instruments*. The ASU requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the Statement of Activities will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This ASU will be effective for the

Organization for the year ending June 30, 2024. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, were comprised of the following at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 2,394,605	\$ 2,287,578
Grants receivable	139,010	258,227
Contributions receivable	1,149,165	1,175,318
Investments	<u>815,334</u>	<u>934,527</u>
Total financial assets	4,498,114	4,655,650
Less amounts not available to be used within one year:		
Contributions receivable in more than one year	(1,021,704)	(1,070,915)
Board-designated net assets	<u>(2,369,610)</u>	<u>(2,488,803)</u>
Financial assets available to meet general expenditures over the next year	<u>\$ 1,106,800</u>	<u>\$ 1,095,932</u>

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by restricted resources.

4. Contributions Receivable

Unconditional contributions receivable, approximately \$1,070,000 of which is related to the in-kind lease (see Note 10), were estimated to be collected at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Within one year	\$ 127,461	\$ 104,403
In one to five years	269,112	261,273
Over five years	<u>752,592</u>	<u>809,642</u>
Total	<u>\$ 1,149,165</u>	<u>\$ 1,175,318</u>

5. Investments

Investments, measured at fair value on a recurring basis and categorized in the fair value hierarchy as Level 1, consisted of mutual funds totaling \$815,334 and \$934,527 at June 30, 2022 and 2021, respectively. Unrealized gains and (losses) recognized during fiscal years 2022 and 2021 on equity securities totaled \$(148,081) and \$188,270, respectively.

6. Property and Equipment

Property and equipment was comprised of the following at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Leasehold improvements (2019)	\$ 170,112	\$ 170,112
Furniture and equipment	71,908	77,399
Vehicles	<u>91,332</u>	<u>91,332</u>
Subtotal	333,352	338,843
Less accumulated depreciation	<u>(126,214)</u>	<u>(121,925)</u>
Total	<u>\$ 207,138</u>	<u>\$ 216,918</u>

Depreciation expense totaled \$22,129 and \$19,843 for the years ended June 30, 2022 and 2021, respectively.

7. Accrued Expenses

Accrued expenses consisted of the following at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Accrued payroll and related expenses	\$ 54,512	\$ 46,971
Accrued compensated absences	73,380	68,878
Other accrued expenses	<u>15,249</u>	<u>-</u>
Total	<u>\$ 143,141</u>	<u>\$ 115,849</u>

8. Net Assets

Board-Designated Net Assets

Reimbursements from the Organization's primary funding sources are often not received until well after expenditures have been made. Due to the critical nature of the Organization's mission, which is to provide food to people at risk, the Board believes

that any lapse in service is not acceptable and that Board-designated net assets provide a sufficient reserve to fund the operations of the Organization.

Board-Designated Endowment Funds

The Board has designated, from net assets without donor restrictions, net assets for an endowment fund to address the foundation of long-term stability of the Organization. A vote of 2/3 of the full Board is required to add to and use these funds.

Working Capital Reserve

The Board of Directors designates the equivalent of approximately five and one half months' current operating expenses of the Organization's net assets without donor restrictions as a working capital reserve to stabilize its cash flow. These funds are to be used to mitigate program and cash flow risk associated with providing regular and uninterrupted meals to the older adults, and adults with temporary or permanent disabilities that are served by the Organization.

Change in Board-Designated Net Assets

Changes in Board-designated net assets for the year ended June 30, 2022 were as follows:

<u>Year ended June 30, 2022</u>	<u>Endowment</u>	<u>Working Capital Reserve</u>	<u>Total</u>
Board-designated net assets, beginning of year	\$ 934,527	\$ 1,554,276	\$ 2,488,803
Investment return, net	<u>(119,193)</u>	<u>-</u>	<u>(119,193)</u>
Board-designated net assets, end of year	<u>\$ 815,334</u>	<u>\$ 1,554,276</u>	<u>\$ 2,369,610</u>

Changes in Board-designated net assets for the year ended June 30, 2021 were as follows:

<u>Year ended June 30, 2021</u>	<u>Endowment</u>	<u>Working Capital Reserve</u>	<u>Total</u>
Board-designated net assets, beginning of year	\$ 731,011	\$ 1,066,523	\$ 1,797,534
Board-designated transfers	-	487,753	487,753
Investment return, net	<u>203,516</u>	<u>-</u>	<u>203,516</u>
Board-designated net assets, end of year	<u>\$ 934,527</u>	<u>\$ 1,554,276</u>	<u>\$ 2,488,803</u>

Net Assets With Donor Restrictions

Net assets with donor restrictions were comprised of the following at June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Subject to the passage of time:		
Donated facility use	\$ 1,070,915	\$ 1,118,693
Future years operations	<u>-</u>	<u>11,250</u>
Total	<u>\$ 1,070,915</u>	<u>\$ 1,129,943</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or the occurrence of the passage of time.

9. Contributed Nonfinancial Assets

The Organization leases space, under tenant-at-will agreements, to hold their congregate meals for which the rental payments are less than the amount that would be charged for similar space that is rented under similar terms. Using publicly available commercial real estate rental listings, the Organization estimates the rental payments to value approximately \$152,000 and \$164,000 in fiscal years 2022 and 2021, respectively. The contributed space is used for program services and has no associated donor restrictions.

10. Operating Leases

The Organization rents space under tenant-at-will agreements at various locations. Rental costs for the years ended June 30, 2022 and 2021 totaled \$5,400 and \$10,037, respectively.

The Organization leases office space in Brentwood, New Hampshire from the County of Rockingham, New Hampshire for a period of 20 years ending November 1, 2039. The terms of the lease include a base rent amount of one dollar (\$1.00) per year. An independent evaluation determined that the initial annual fair value of the lease was \$45,036, which will be adjusted each year based on market conditions. In connection with the lease agreement, the Organization recognized restricted contribution revenue of \$1,210,114 in fiscal year 2020. For the years ended June 30, 2022 and 2021; net assets released from restriction of \$47,778, and \$46,387, respectively, were recorded in connection with this lease agreement.

11. Retirement Plan

The Organization has a 403(b) plan (the Plan) to provide retirement benefits for its employees. All employees are eligible to participate in the Plan. The Plan generally permits an employee to make elective deferrals up to a maximum annual amount as set periodically by the IRS. At the discretion of the Board, the Organization may make matching contributions to the Plan for each participating employee. The Organization's discretionary contribution to the Plan totaled \$15,249 and \$14,954 for the years ended June 30, 2022 and 2021, respectively.

12. Commitments and Contingencies

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

COVID-19

The COVID-19 outbreak in the United States of America has resulted in economic uncertainties for many. The disruption is expected to be temporary, but there is considerable uncertainty around the duration and scope. The extent of the impact of COVID-19 on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on those served, employees, and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Organization's financial condition or results of operations remains uncertain.

13. Concentrations of Risk

A material part of the Organization's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended June 30, 2022 and 2021, the Bureau of Elderly and Adult Services accounted for 66% and 60% of total revenues, respectively.

At June 30, 2022 and 2021, amounts due from the State of New Hampshire totaled approximately \$130,000 and \$242,000, respectively.

The Organization, by contract, relies almost 100% on one vendor to provide food services required to carry out the purpose of the Organization.

14. Prior Period Restatement

In fiscal year 2020, the Organization entered into a 20-year lease with Rockingham County for the Brentwood, New Hampshire office at below market value rates. Under GAAP, the in-kind portion of a below market lease should be recognized as a contribution and an unconditional promise to give at the date the lease is entered into. As a result, beginning net assets with donor restrictions and contributions receivable were increased by \$1,118,693 to properly account for this lease agreement.

15. Subsequent Events

Subsequent events have been evaluated through November 30, 2022, which is the date the financial statements were available to be issued.

ROCKINGHAM NUTRITION MEALS ON WHEELS
BOARD OF DIRECTORS
2024

Name Term Date	Address	Contact Info	Offices Committees
Christine Kelsey Term Date 2025	[REDACTED]	[REDACTED]	CHAIRMAN GOVERNANCE, CHAIRMAI
David Barka Term Date 2024	[REDACTED]	[REDACTED]	VICE CHAIRMAN FINANCE
Helen Sanders Term Date 2025	[REDACTED]	[REDACTED]	TREASURER FINANCE
Sallyann Hawko Term Date 2024	[REDACTED]	[REDACTED]	SECRETARY GOVERNANCE
Charlotte DiLorenzo Term Date 2023	[REDACTED]	[REDACTED]	GOVERNANCE
Carolyn O'Driscoll Term Date 2026	[REDACTED]	[REDACTED]	GOVERNANCE
Diane Kerr Term Date 2026	[REDACTED]	[REDACTED]	GOVERNANCE

TIM DIAZ

SUMMARY

Recovering for-profit business executive. Passionate about mission, team, and culture. Values-driven and growth-seeking. A builder and collaborator. Committed to efficient execution, win-win negotiations, and cross-functional non-violence. Successful holding P&L responsibility for complex businesses while leading people through periods of change that deliver personal and professional growth.

- Strategy P&L Leadership Operations Systems Thinking
- Coalition-Building Team Development Leading Change

CAREER CHRONOLOGY

Rockingham Nutrition and Meals on Wheels, Brentwood, NH Executive Director	2022-present
Neighborhood Beer Company, Exeter, NH Co-Founder and Chief Operating Officer	2014-2022
Santa Rosa Advisors, LLC President	2013-2014
Timberland LLC, a division of VF Corporation, Stratham, NH VP/GM, Licensing and Accessories	2011-2012
The Timberland Company, Stratham, NH VP/GM, Licensing and Accessories VP/GM, Timberland PRO Series Senior Director, Product Operations Senior Director, Strategy Director/GM, E-Commerce Senior Manager, Sales Force Automation Senior Manager, Wholesale Sales Planning Business Analyst, Supply Planning Business Analyst, Raw Material Purchasing	1994-2011
Booz, Allen & Hamilton, Arlington, VA Consultant	1992-1994

COMMUNITY LEADERSHIP

Board of Directors, Rockingham County Meals on Wheels, Brentwood, NH	2013-2022
Chairman, Pastoral Council, St. Michael Parish, Exeter, NH	2007-Present
Board of Directors, Prescott Park Arts Festival, Portsmouth, NH	2007-2008

EDUCATION

MBA, Northeastern University, Boston, Massachusetts
BA, University of New Hampshire Honors Program, Durham, New Hampshire

TIM DIAZ

Page Two

CAREER HIGHLIGHTS

- ROCKINGHAM NUTRITION & MEALS ON WHEELS, Brentwood, NH** 2022-Present
Executive Director
 Lead a non-profit dedicated to helping older and disabled adults preserve their health, well-being, and independence. Responsible for long-term strategy and short-term service of 360,000 meals and 10,000 rides per year to clients in Rockingham County.
- NEIGHBORHOOD BEER COMPANY, Exeter, NH** 2014-2022
Co-Founder and Chief Operating Officer
 With fellow co-founders, built a 1,000 barrel per year craft brewery from scratch. Learned how to work with great speed, very little money, and across every business function on a daily basis.
- SANTA ROSA ADVISORS LLC, Exeter, NH** 2013-2014
President
 Consultant to consumer-product brands and multi-channel retailers.
- THE TIMBERLAND COMPANY, Stratham, NH** 1994-2012
Vice President/General Manager, Licensing & Accessories
 Led a successful turnaround of the global accessories business for the \$1.5 billion Timberland brand.
- Vice President/General Manager, Timberland PRO Series
 Led \$100M global division responsible for the profitable growth of Timberland's signature workwear line during the 2008 financial crisis.
- Senior Director, Product Operations and Strategy
 Led effort to improve efficiency and effectiveness of the footwear design and development function through process redesign and collaboration.
- Senior Director, Strategy/Chief of Staff, US and International
 Recruited to lead strategy development, reporting to the VP/GM of North America and the VP/GM of International.
- Director and General Manager, E-Commerce
 Promoted to lead the direct-to-consumer e-commerce business in the United States.
- Various roles in supply chain, retail operations, and wholesale sales
- BOOZ, ALLEN & HAMILTON, Arlington, Virginia.** 1992-1994
Consultant
 Provided project management, cost modeling, and other analysis for clients in a practice focused on systems engineering and systems lifecycle management.

TIM DIAZ

Page Three

OTHER RELEVANT EXPERIENCE

SAINT MICHAEL PARISH, Exeter, NH 2015-present

Family Faith Formation (part-time)

Lead curriculum, lesson development, and delivery of family-based faith formation program, serving 230 families in the Exeter community.

Strategy Lead – Parish Leadership Team (part-time)

Led creation a 5-year plan for Saint Michael Parish based upon clear mission, vision, and choices. Led integration of near-term choices into day-to-day work.

Middle School Catechist – Grades 6-8

Fundraising Committee

Participated in planning and execution of a capital campaign which raised over \$400,000 for the parish.

High School Chaperone: Mission Trips

Accompanied team of teens and adult volunteers to the mountains of the Dominican Republic to install irrigation systems in small villages.

ROCKINGHAM NUTRITION/MEALS ON WHEELS, Brentwood, NH 2014-present

Strategy Lead – Board of Directors

Working closely with the Executive Director and Board, led creation of a 5-year plan for RNMOW based upon clear mission, vision, and choices.

UNIVERSITY OF NEW HAMPSHIRE, Durham, NH Fall 2013

Adjunct Faculty – Peter T. Paul School of Business

LYCÉE STENDAHL, Nantes, France Spring 1990

Teacher's Assistant – Conversational English, Grades 6-8

HONORS AND AWARDS

Top Talent Program, The Timberland Company
First Circle "Compass" Leadership Award, The Timberland Company

INTERESTS

Writing, cycling, t'ai chi, theology, trout fishing, travel, and juggling.

Helen Kostrzynski

Professional Highlights **Rockingham Nutrition & Meals on Wheels 2007-present**
Operations Director

As Operations Director my role is to oversee the day-to-day activities of the agency, ensuring that the organization is managed and performing efficiently and effectively.

- Implements policies and procedures that will improve day-to-day operations
- Ensures work environments are adequate and safe
- Completion and submission of Grant and fundraising applications
- Certified trainer for defensive driving, emergency procedures and passenger assistance/wheel chair lift
- Oversees transportation program, DOT regulations and training
- Participates in the hiring and training of site managers
- Handles discipline and termination of employees as needed and in accordance with company policy
- Reviews, analyzes, and evaluates business procedures

Auditor / Field Supervisor

- Compliance checks verifying that policies and procedures are being followed
- Run meal sites when managers are out or during vacancies.
- Internal auditing done on meals, ordered/served, payroll, inventory, meal routes and donation tracking
- Complete annual employee evaluation on each manager
- Public Speaking events for town meetings, united way etc.
- Promote RNMOw at health fairs, senior meetings and conferences
- Network with other referring agency's regarding our services
- Conducts hiring process for site staff
- Works with administration on hiring managers
- Completes annual assessment on each site location
- Liaison between admin. and site staff
- Fundraising

Administrative

- Created a comprehensive Drug – Free workplace policy in accordance with Department of Labor & Department of Transportation guidelines
- Created a policy and protocol hand book for our Volunteer workers program in accordance with Workmen's comp. regulations and Department of Labor guidelines
 Chairperson of agency wide Safety program

Skills

- Microsoft Office
- Microsoft Streets and Trips
- Servsafe certification
- Strong working knowledge of Department of Transportation safety regulations and training requirements
- Strong working knowledge of Department of Labor regulations and guidelines
- Strong working knowledge of dietary guidelines
- Attend annual nutrition trainings and conferences
- Attend annual Department of Labor trainings
- Strong organizational and communications skills

Employment History

Operations Director	RNMOW, Brentwood, NH	2018-Present
Auditor / Field Supervisor / Administrative Assistant	RNMOW, Brentwood, NH	2007-2018
Banquet Team Member	The Wentworth by the Sea, New Castle, NH	2005-2010
Sales Representative	Rainbow Play systems, Portsmouth, NH	2001-2006

Education

B.A. Psychology	University of New Hampshire, Durham, NH	2005
-----------------	---	------

Jane F. Ross

Summary of Qualifications

Experienced professional with a record of success partnering with cross-functional teams in order to provide our customer with the best experience possible.

- Strong customer service background
- Proficient in Microsoft Excel, Outlook, PowerPoint and Word
- Excellent verbal and written communication skills
- Able to easily adapt to rapidly shifting priorities
- Detail-oriented and organized
- Strong analytical & problem-solving skills

Education

NHTI – Concord Community College

Accounting Certificate 12/2020 - 3.95 GPA

- Accounting 1 & 2
- Business Law
- Principles of Marketing
- Advanced Excel
- PC Applications

Professional Highlights

Rockingham Nutrition & Meals on Wheels Program

Brentwood, NH

2021 - Present

- **Bookkeeper**
 - QuickBooks Entry and reporting
 - Verifying and entering payables, paying bills
 - Invoicing Receivables
 - Recording and analyzing deposits / Reconciling Bank Statements
 - Financial Reporting
 - Verifying and analyzing Catering costs
 - Research cost savings opportunities
 - Work with Auditors at annual review
 - Other related reporting
- **Payroll**
 - Verifying Time and Mileage
 - Entry into Paychex
 - Tracking: Earned Time, Anniversary Bonuses, Hours, Mileage
 - Other related reporting

- **HR Duties**

- Maintain Employee files (personal & Medical)
- Track and monitor all types of leaves
- Work with a variety of Insurance Companies for employee benefits including researching different companies/policies, assisting employees with information as well as enrollment

Bluestem Brands - Appleseed's Group, Middleton, MA

2001–2020

- **Senior Planner**

- Extensive use of Excel for analyzing historical sales and financial analysis as well as to create visually appealing charts
- Consistently met all deadlines while maintaining expected budgets
- Mentored and trained new hires in Forecast 21 as well as company data systems
- Key player in evaluating new planning systems allowing us to work smarter not harder
- Partnered with merchants to predict receipt needs each season and recommended mark-down or chase processes
- Forged partnerships with teammates, coworkers and key vendors
- Identified risks and established opportunities to drive growth and increase profit through effective inventory management
- Monitored inventory, capacity and movement to maintain optimal levels of stock and resolve discrepancies
- Tracked and recapped key item performance
- Provided all weekly and monthly sales reports to direct supervisor

Sullivan Chiropractic

2010-2015

- **Clerical/Admin**

- Welcomed patients and visitors warmly and alerted staff to arrivals of scheduled appointments
- Coordinated work calendar and scheduled appointments and meetings
- Executed record filing system to improve document organization and management
- Processed invoices and expenses to facilitate on-time payment
- Handled client correspondence and tracked records to foster office efficiency
- Performed general office duties

Rockingham Nutrition and Meals on Wheels Program, Inc.
Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Tim Diaz	Executive Director	\$1,560
Helen Kostrzynski	Director of Operations	\$8,112
Jane Ross	Director of Administration	\$715

ARC
13



**STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES**

Lori A. Weaver
Interim Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

December 20, 2022

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **Retroactive** contracts with the Contractors listed below, in an amount not to exceed \$2,276,402.70, for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective Retroactive to January 1, 2023, upon Governor and Council approval, through June 30, 2024. 51% Federal Funds, 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.90
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70
Gibson Center for Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177675	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$196,074.80
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Total:			\$2,276,402.70

***An additional contract with North Conway Community Center dba. Carroll County Retired & Senior Volunteer Program is pending signature and will be submitted to Governor and Executive Council at a later date.**

Funds are available in the following account for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Year 2024, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details sheet.

Explanation

This request is **Retroactive** because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022.

The purpose of this request is to provide on-demand transportation, in which the Contractors provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractors will deliver the services as directed by the Department, in accordance with Older Americans Act Services: Title IIIB-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based service, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 1764 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule He-E 502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses, from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions, Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

In the event that the Federal Funds become no longer available, additional General Funds will not be requested to support this program.

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Strafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$6,697.50	\$0	\$6,697.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,169.00	\$0	\$128,169.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Easter Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.60	\$0	\$8,544.60
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$164,349.60	\$0	\$164,349.60
2024	512-500352	Transportation of Clients	48130315	\$318,363.90	\$0	\$318,363.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$85,367.60	\$0	\$85,367.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$126,124.50	\$0	\$126,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,967.80	\$0	\$21,967.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10
St. Joseph Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.60	\$0	\$17,850.60
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80
Tri-County Community Action Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,236.20	\$0	\$125,236.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$0	\$2,276,402.70

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # **RFA-2023-BEAS-07-TRANS**

Project Title **Transportation Services**

	Maximum Points Available	CAP-BM, Belknap	CAP-BM Merrimack	Carroll County Retired & Senior Volunteer	Community Action Partnership of Strafford County	Easterseals NH Hillsborough	Easterseals NH Merrimack	Easterseals NH Rockingham	Easterseals NH Strafford	Gibson Center for Senior Services, Inc
Technical										
Capacity Q1	25	24	24	22	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	9	8	8	8	8	8	9
Experience Q4	30	27	27	28	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87

TOTAL PROPOSED VENDOR COST *Not Applicable - No Cost Proposal for RFA*

Reviewer Name
1 Maureen Brown
2 Laurie Heath
3 Thom O'Connor

Title
BEAS Nutritionist
Finance Administrator
Community Based Programs Admin.

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS

Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc	Grafton County Senior Citizens Council, Inc-Sullivan	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc	St. Joseph Comm. Services dba MOW of Hillsborough Cty	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA at HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	8	8	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name	Title
1. Maureen Brown	BEAS Nutritionist
2. Laurie Heath	Finance Administrator
3. Thom O'Connor	Community Based Programs Admin.

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-08

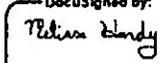
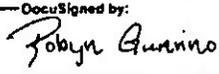
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Rockingham Nutrition & Meals on Wheels, Inc.		1.4 Contractor Address 106 North Road, Brentwood, NH 03833	
1.5 Contractor Phone Number 603-679-2201	1.6 Account Number 05-95-48-481010-7872	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$379,713.00
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:  On: 12/30/2022		1.12 Name and Title of Contractor Signatory Debra Perou Executive Director	
1.13 State Agency Signature DocuSigned by:  On: 12/30/2022		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 12/30/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form, P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, of this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date"), upon Governor and Council approval.

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to four (4) 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 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, 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.

1.4. Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5. Paragraph 9, Termination, is amended to read as follows:

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

DP

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

- (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
- 9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.
- 9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available, countywide, in Rockingham county.
- 1.3. For the purposes of this Agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.11. The Contractor must provide services to clients according to individuals' adult

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

- 1.12. The Contractor must provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
- 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
- 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
- 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
- 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.
- 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.20. The Contractor must inform the referring Adult Protection Service staff of any

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

changes in the client's situation or other concerns.

- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.30. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.
- 1.31. The Contractor must comply with the following staffing requirements:
- 1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;
 - 1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
 - 1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and
 - 1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:
 - 1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;
 - 1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;
 - 1.31.4.3. A description of time periods necessary for obtaining staff replacements;
 - 1.31.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and
 - 1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.
- 1.32. Driver and Vehicle Requirements
- 1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:
 - 1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;
 - 1.32.1.2. Passenger and wheelchair accessibility; and
 - 1.32.1.3. Availability and functioning of seat belts.
 - 1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

maintenance includes, but is not limited to, ensuring:

- 1.32.2.1. Interior of vehicles are clean and well maintained;
- 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
- 1.32.2.3. Smoking is prohibited in all vehicles; and
- 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.
- 1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.
- 1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:
 - 1.32.4.1. Drivers must maintain a valid driver's license; and
 - 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.
- 1.33. Reporting Requirements
 - 1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and
 - 1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.33.2.1. The number of clients served by town and in the aggregate;
 - 1.33.2.2. Total amount of donations collected;
 - 1.33.2.3. Expenses for services provided;
 - 1.33.2.4. Revenue, by funding source;
 - 1.33.2.5. Total amount of donation and/or fees collected from all individuals;

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

- 1.33.2.6. Actual units served;
- 1.33.2.7. Number of unduplicated clients served;
- 1.33.2.8. Number of clients served with other funds than through the resulting contract;
- 1.33.2.9. Unmet need/waiting list;
- 1.33.2.10. Lengths of time clients are on a waiting list;
- 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
- 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
- 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
- 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department, and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
 - 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report, in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
 - 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.
- 1.34. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department, on at least an annual basis, or as otherwise requested by the Department, that must

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

- 1.34.1. Ensure the Department has access to participant files;
- 1.34.2. Ensure financial data is available, as requested by the Department; and
- 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department.

1.35. Performance Measures

- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

2. Exhibits Incorporated

- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. The 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

DP

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

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.

DS
DP

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	8,945	\$14.10 per one way trip	\$126,124.50

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Rockingham County, NH	17,985	\$14.10 per one way trip	\$253,588.50

5. 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 5.3. Identifies and requests payment for allowable costs incurred in the previous month.

DS
DP

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

- 5.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to dhhs.beasinvoices@dhhs.nh.gov or mailed to:

Financial Manager
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301

6. 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.
7. 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.
8. 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.
9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. 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.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. 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.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

-
- 9.2.1. 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.
- 9.3. 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.
- 9.4. 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.
- 9.5. 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.



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

DS
Dp



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

Vendor Name: Rockingham Nutrition Meals on wheels Program

12/30/2022

Date

DocuSigned by:

Name: Debra Perou

Title: Executive Director



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: Rockingham Nutrition Meals on wheels Program

12/30/2022

Date

DocuSigned by:

Name: Debra Perou

Title: Executive Director

DS
DP

Vendor Initials

Date 12/30/2022



New Hampshire Department of Health and Human Services
Exhibit F

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

03
DP



New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- 12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

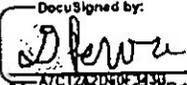
LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
- 14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Rockingham Nutrition Meals on wheels Progra

12/30/2022

Date

DocuSigned by:

 Name: Debra Perou
 Title: Executive Director

DS

 Contractor Initials
 Date 12/30/2022



New Hampshire Department of Health and Human Services
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age, in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

DS
DP

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Rockingham Nutrition Meals on wheels Program

12/30/2022

Date

DocuSigned by:

Name: Debra Perou

Title: Executive Director

Exhibit G

Contractor Initials

DS
DP

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Rockingham Nutrition Meals on wheels Program

12/30/2022

Date

DocuSigned by:

Name: Debra Perou

Title: Executive Director



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Contractor Initials

DP

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials: DP

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

3/2014

Contractor Initials DP

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

- pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.
- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement:
 - g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
 - k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
 - l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate

3/2014

Contractor Initials

DP

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement; pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials

DP

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

 The State by:
 Melissa Hardy

 Signature of Authorized Representative
 Melissa Hardy

 Name of Authorized Representative
 Director, DLTSS

 Title of Authorized Representative
 12/30/2022

 Date

Rockingham Nutrition Meals on wheels Program

 Name of the Contractor
 Debra Perou

 Signature of Authorized Representative
 Debra Perou

 Name of Authorized Representative
 Executive Director

 Title of Authorized Representative
 12/30/2022

 Date



New Hampshire Department of Health and Human Services
Exhibit J

CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Rockingham Nutrition Meals on wheels Program

12/30/2022

Date

DocuSigned by:

Name: Debra Perou

Title: Executive Director

Contractor Initials DP
Date 12/30/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

- 1. The UEI (SAM.gov) number for your entity is: 02-0342196
- 2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

- 3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

- 4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

Contractor Initials DP
Date 12/30/2022

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic



New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative thereof 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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

DS
DP

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

- 12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
- 13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
- 14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
- 15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
- 16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Southwestern Community Services, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on January 18, 2023 (Item #13), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2026
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$340,247.10
3. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023, Assistance Listing Number (ALN) 93.044, FAIN 2201NHOASS and FAIN 2301NHOASS.
 - 1.2. 49% General funds.
4. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	1,558	\$14.10 per one way trip	\$21,967.80

3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	3,493	\$14.10 per one way trip	\$49,251.30

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	9,540	\$14.10 per one way trip	\$134,514.00

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	9,540	\$14.10 per one way trip	\$134,514.00

5. Modify Exhibit C, Payment Terms, Section 4, to read:

4. Reserved

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

2/22/2024
Date

DocuSigned by:
Melissa Hardy
1323A21040DF495
Name: Melissa Hardy
Title: Director, DLSS

Southwestern Community Services, Inc.

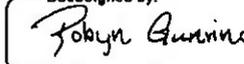
2/22/2024
Date

DocuSigned by:
Beth Daniels
58895E5A8812444...
Name: Beth Daniels
Title: Chief Executive Officer

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

2/22/2024
Date

DocuSigned by:

74873484492888
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

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.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

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



Signature of Elected Officer
Name: Kevin Watterson
Title: Chair of the Board of Directors



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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Indemnity Insurance Co</td> <td style="text-align: center;">18058</td> </tr> <tr> <td>INSURER B: Granite State Healthcare & Human Services Trust</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	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:	
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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK2636316	01/01/2024	01/01/2025	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>EACH OCCURRENCE</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>DAMAGE TO RENTED PREMISES (Ea occurrence)</td><td style="text-align: right;">\$ 100,000</td></tr> <tr><td>MED EXP (Any one person)</td><td style="text-align: right;">\$ 5,000</td></tr> <tr><td>PERSONAL & ADV INJURY</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>GENERAL AGGREGATE</td><td style="text-align: right;">\$ 2,000,000</td></tr> <tr><td>PRODUCTS - COMPROP AGG</td><td style="text-align: right;">\$ 2,000,000</td></tr> <tr><td>Professional Liability</td><td style="text-align: right;">\$ 1m / 2m</td></tr> </table>	EACH OCCURRENCE	\$ 1,000,000	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000	MED EXP (Any one person)	\$ 5,000	PERSONAL & ADV INJURY	\$ 1,000,000	GENERAL AGGREGATE	\$ 2,000,000	PRODUCTS - COMPROP AGG	\$ 2,000,000	Professional Liability	\$ 1m / 2m
EACH OCCURRENCE	\$ 1,000,000																				
DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000																				
MED EXP (Any one person)	\$ 5,000																				
PERSONAL & ADV INJURY	\$ 1,000,000																				
GENERAL AGGREGATE	\$ 2,000,000																				
PRODUCTS - COMPROP AGG	\$ 2,000,000																				
Professional Liability	\$ 1m / 2m																				
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			PHPK2636315	01/01/2024	01/01/2025	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>COMBINED SINGLE LIMIT (Ea accident)</td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>BODILY INJURY (Per person)</td><td style="text-align: right;">\$</td></tr> <tr><td>BODILY INJURY (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td>PROPERTY DAMAGE (Per accident)</td><td style="text-align: right;">\$</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000	BODILY INJURY (Per person)	\$	BODILY INJURY (Per accident)	\$	PROPERTY DAMAGE (Per accident)	\$		\$				
COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000																				
BODILY INJURY (Per person)	\$																				
BODILY INJURY (Per accident)	\$																				
PROPERTY DAMAGE (Per accident)	\$																				
	\$																				
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			PHUB893672	01/01/2024	01/01/2025	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>EACH OCCURRENCE</td><td style="text-align: right;">\$ 2,000,000</td></tr> <tr><td>AGGREGATE</td><td style="text-align: right;">\$ 2,000,000</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table>	EACH OCCURRENCE	\$ 2,000,000	AGGREGATE	\$ 2,000,000		\$								
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) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	HCHS20242000036	01/01/2024	01/01/2025	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><input checked="" type="checkbox"/> PER STATUTE</td> <td><input type="checkbox"/> OTHER</td> <td></td> </tr> <tr><td>E.L EACH ACCIDENT</td><td></td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>E.L DISEASE - EA EMPLOYEE</td><td></td><td style="text-align: right;">\$ 1,000,000</td></tr> <tr><td>E.L DISEASE - POLICY LIMIT</td><td></td><td style="text-align: right;">\$ 1,000,000</td></tr> </table>	<input checked="" type="checkbox"/> PER STATUTE	<input type="checkbox"/> OTHER		E.L EACH ACCIDENT		\$ 1,000,000	E.L DISEASE - EA EMPLOYEE		\$ 1,000,000	E.L DISEASE - POLICY LIMIT		\$ 1,000,000		
<input checked="" type="checkbox"/> PER STATUTE	<input type="checkbox"/> OTHER																				
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)

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 Bureau of Elderly and Adult Services Div. of Community Based Care NH Dept of Health & Human Svcs 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
---	--



Southwestern Community Services

People helping people in Cheshire and Sullivan Counties since 1965.

Mission Statement

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.

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**

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021****TABLE OF CONTENTS**

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Financial Statements:	
Consolidated Statements of Financial Position	4
Consolidated Statement of Activities	5
Consolidated Statements of Functional Expenses	6 - 7
Consolidated Statements of Cash Flows	8 - 9
Notes to Consolidated Financial Statements	10 - 31
Supplementary Information:	
Consolidated Schedules of Functional Revenues and Expenses	32 - 33
Schedule of Expenditures of Federal Awards	34 - 36
Notes to Schedule of Expenditures of Federal Awards	37
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	38 - 39
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	40 - 42
Schedule of Findings and Questioned Costs	43 - 44
Summary Schedule of Prior Audit Findings	45



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.

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.

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.

*Leanne McDonnell & Roberts
Professional Association*

Wolfeboro, New Hampshire
February 9, 2023

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
MAY 31, 2022 AND 2021****ASSETS**

	<u>2022</u>	<u>2021</u>
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	<u>5,143,918</u>	<u>3,569,562</u>
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	<u>31,372,762</u>	<u>30,049,023</u>
Less accumulated depreciation	<u>15,527,483</u>	<u>14,621,952</u>
Property, net	<u>15,845,279</u>	<u>15,427,071</u>
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	<u>1,732,490</u>	<u>1,771,054</u>
Total assets	<u>\$ 22,721,687</u>	<u>\$ 20,767,687</u>

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	<u>2,633,084</u>	<u>1,675,646</u>
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	<u>11,389,627</u>	<u>11,061,627</u>
Total liabilities	<u>14,022,711</u>	<u>12,737,273</u>
NET ASSETS		
Without donor restrictions	8,564,624	7,815,065
With donor restrictions	134,352	215,349
Total net assets	<u>8,698,976</u>	<u>8,030,414</u>
Total liabilities and net assets	<u>\$ 22,721,687</u>	<u>\$ 20,767,687</u>

See Notes to Consolidated Financial Statements

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.

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	\$ 551,448	\$ 1,553,713	\$ 601,489	\$ 672,177	\$ 340,078	\$ 415,924	\$ 4,135,811	\$ 858,748	\$ 4,992,559
Payroll taxes	45,132	127,557	49,849	51,548	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	18,083	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	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	15,256	87,421	26,033	-	35,197	992,882	63,330	1,058,212
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	48,822	-	278	59,059	118,506	177,685
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	-	5,378	-	519	24,046	720	24,766
Office expense	43,201	8,735	22,754	10,409	3,513	90	86,702	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	1,888	2,687	825	3,095	121	1,685	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	79,216	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	2,826,493	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	\$ 7,569,996	\$ 3,034,213	\$ 14,330,468	\$ 3,296,094	\$ 707,206	\$ 733,194	\$ 29,671,171	\$ -	\$ 29,671,171

See Notes to Consolidated Financial Statements.

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 General	2021 Total
Payroll	\$ 488,387	\$ 1,518,514	\$ 491,084	\$ 725,103	\$ 350,843	\$ 439,138	\$ 4,011,067	\$ 752,116	\$ 4,763,183
Payroll taxes	25,874	108,568	37,005	43,514	30,248	33,024	278,033	120,497	398,530
Employee benefits	171,270	381,988	144,229	263,870	55,553	180,793	1,197,703	48,508	1,246,211
Retirement	32,604	85,776	24,671	51,308	20,760	14,238	229,357	86,965	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	8,768	14,028
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	43,480	177,016
Interest	-	5,955	5,993	48,121	-	1,690	61,749	113,918	175,667
Meeting and conference	-	-	-	840	154	133	1,127	1,837	2,784
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	388	3,330	-	6,521	-	-	10,237	2,808	13,045
Office expense	19,084	17,479	60,872	11,834	2,568	749	112,588	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	3,406	1,327	185	2,488	814	1,185	9,185	17,341	26,526
Subscriptions	-	-	-	98	-	-	98	2,787	2,885
Telephone	2,429	3,100	20,692	18,872	2,299	1,117	48,515	47,536	96,050
Travel	8,104	12,328	7,212	9,515	18,338	-	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

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**CONSOLIDATED STATEMENTS OF CASH FLOWS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 868,562	\$, 265,080
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	889,773	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
	<u>2,421,394</u>	<u>682,943</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property	3,840	
Purchase of property	(831,642)	(432,400)
	<u>(827,802)</u>	<u>(432,400)</u>
NET CASH USED IN INVESTING ACTIVITIES		
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
	<u>(155,021)</u>	<u>(37,062)</u>
NET CASH USED IN FINANCING ACTIVITIES		
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	<u>\$ 4,633,253</u>	<u>\$ 3,194,682</u>

See Notes to Consolidated Financial Statements.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEARS ENDED MAY 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
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	<u>\$ 4,633,253</u>	<u>\$ 3,194,682</u>
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Property financed by long term debt	\$ 695,015	\$ 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	<u>\$ -</u>	<u>\$ 4,077,082</u>
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	<u>\$ -</u>	<u>\$ 1,994,285</u>
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	<u>\$ -</u>	<u>\$ 2,854,245</u>

See Notes to Consolidated Financial Statements

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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021**

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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED MAY 31, 2022 AND 2021

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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

The tax effects of the carryforwards as related to deferred tax assets is as follows as of May 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Tax benefit from loss carryforwards	\$274,630	\$271,025
Valuation allowance	<u>(274,630)</u>	<u>(271,025)</u>
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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021**

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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021**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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021**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:

	<u>2022</u>	<u>2021</u>
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

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

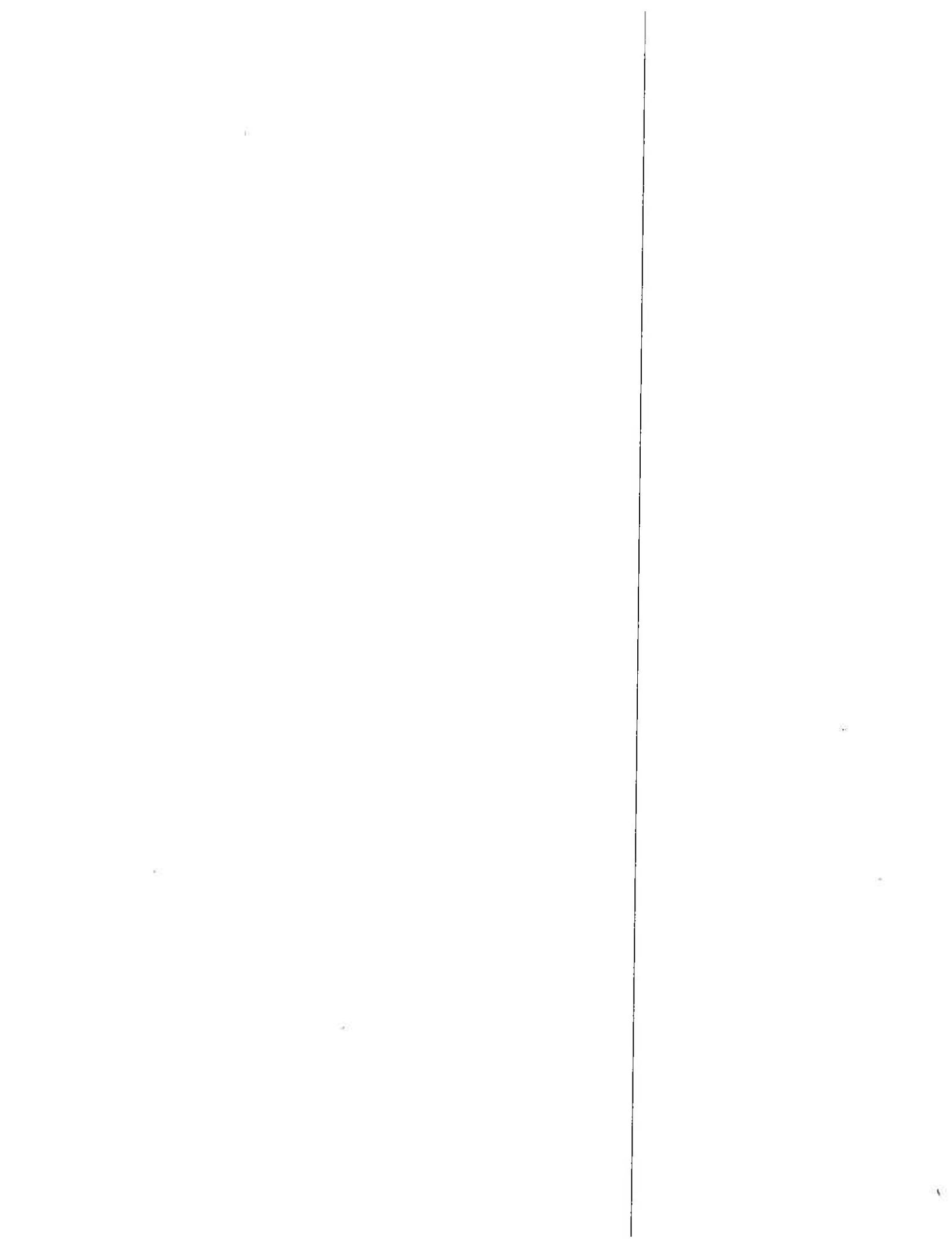
	<u>2022</u>	<u>2021</u>
Non-interest bearing mortgage payable to New Hampshire Housing. Payment is deferred for 30 years, through September 2031, or until project is sold or refinanced. The note is secured by real estate of the Organization (NHH, 17 Pearl).	242,708	242,708
Non-interest bearing mortgage 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

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
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

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
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	



SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
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

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
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

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
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)	<u>500,000</u>	<u>500,000</u>
Total long-term debt before unamortized deferred financing costs	11,420,143	11,071,420
Unamortized deferred financing costs	<u>(16,957)</u>	<u>(17,619)</u>
	11,403,186	11,053,801
Less current portion due within one year	<u>159,974</u>	<u>142,174</u>
	<u>\$11,243,212</u>	<u>\$10,911,627</u>

The schedule of maturities of long term debt at May 31, 2022 is as follows:

<u>Year Ending</u> <u>May 31</u>	<u>Amount</u>
2023	\$ 159,974
2024	164,282
2025	170,410
2026	176,786
2027	159,624
Thereafter	<u>10,589,067</u>
Total	<u>\$11,420,143</u>

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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

The scheduled maturities of the EIDL as of May 31, 2022 were as follows:

<u>Year Ending</u> <u>May 31</u>	<u>Amount</u>
2023	\$ 3,585
2024	3,685
2025	3,788
2026	3,893
2027	4,001
Thereafter	<u>131,048</u>
	<u>\$ 150,000</u>

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:

<u>Year Ending</u> <u>May 31</u>	<u>Amount</u>
2023	\$ 52,915
2024	49,500
2025	49,481
2026	49,959
2027	<u>41,576</u>
Total	<u>\$ - 243,431</u>

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021**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:

	<u>2022</u>	<u>2021</u>
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	<u>(18,461)</u>	<u>(18,452)</u>
	<u>\$ 94,230</u>	<u>\$ 138,001</u>

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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

Summarized financial information for entities accounted for under the equity method, as of May 31, 2022 and 2021, consists of the following:

	<u>2022</u>	<u>2021</u>
Total assets	\$ 51,204	\$ 56,169
Total liabilities	14,923	15,200
Capital/Member's equity	<u>36,281</u>	<u>37,969</u>
	<u>\$ 51,204</u>	<u>\$ 53,169</u>
Income	\$ 3,306	\$ 3,267
Expenses	<u>4,713</u>	<u>4,719</u>
Net loss	<u>\$ (1,407)</u>	<u>\$ (1,452)</u>

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:

	<u>2022</u>	<u>2021</u>
INNECAC - Annual Conference Fund	\$ -	\$ 16,646
GAPS/Warm Fund	108,508	101,736
Transport	20,000	90,000
HS Parents Association	<u>5,844</u>	<u>6,967</u>
Total net assets with donor restrictions	<u>\$ 134,352</u>	<u>\$ 215,349</u>

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021****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 <u>Highland</u>	<u>Warwick</u>
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	<u>25,946</u>	<u>10,861</u>
Total assets	<u>3,364,875</u>	<u>1,483,358</u>
Notes payable	1,372,220	518,078
Other liabilities	<u>85,048</u>	<u>18,939</u>
Total liabilities	<u>1,457,268</u>	<u>537,017</u>
Partners' capital	1,907,607	946,341
Partners' capital previously recorded as an investment in related parties	<u>269</u>	<u>28</u>
Partners' capital transferred	<u>\$ 1,907,876</u>	<u>\$ 946,369</u>

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED MAY 31, 2022 AND 2021**NOTE 15** **LIQUIDITY AND AVAILABILITY**

The following represents Southwestern Community Services, Inc. and related companies' financial assets as of May 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
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	<u>1,479,277</u>	<u>1,471,741</u>
Total financial assets	<u>6,426,771</u>	<u>5,033,813</u>
Less amounts not available to be used within one year:		
Due from related party	(47,566)	(55,138)
Reserve funds	<u>(1,479,277)</u>	<u>(1,471,741)</u>
Total amounts not available within one year	<u>(1,526,843)</u>	<u>(1,526,879)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 4,899,928</u>	<u>\$ 3,506,934</u>

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.

SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED MAY 31, 2022 AND 2021

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.

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									
Governmental contracts	\$ 6,681,786	\$ 3,386,274	\$ 12,928,412	\$ 4,791,761	\$ 716,196	\$ 225,735	\$ 23,691,264	\$ 602,370	\$ 24,533,674
Program service fees	1,163,537		93,555	761,840		946,475	2,865,407	6,000	2,891,407
Rental income		14,491	84,048	1,713,405		120,408	1,797,451	20,195	1,817,634
Support	68,298		254,636			28,520	649,175	20,000	669,175
Sponsorship				153	302	34	428,520	525	429,371
Interest income	7	2		23,019	56		574	1,090	1,090
Forgiveness of debt				96,870	33,651		90,608	141,797	90,609
Miscellaneous	10,270	1,033	9,873				89,366	15,157	150,954
In-kind contributions		89,368							89,366
Total revenues and other support	\$ 7,923,898	\$ 3,503,188	\$ 13,438,385	\$ 2,610,227	\$ 938,245	\$ 1,321,192	\$ 23,734,103	\$ 664,237	\$ 29,398,340
EXPENSES									
Payroll	\$ 551,448	\$ 1,560,713	\$ 601,489	\$ 672,177	\$ 340,079	\$ 416,924	\$ 4,135,811	\$ 856,749	\$ 4,992,560
Payroll taxes	45,132	127,557	49,849	51,549	30,490	35,545	340,122	69,378	408,501
Employee benefits	137,544	387,109	27,775	217,637	18,083	137,184	1,047,571	101,743	1,149,314
Retirement	31,440	95,878	32,887	48,044	16,883	18,580	243,707	66,594	310,304
Advertising	1,096	12,573	428	7,537	8,801		30,405	5,120	35,525
Bank charges	35		663	4,650			5,348	8,701	14,046
Computer cost	307	15,754	13,319	8,001	14,818		52,189	127,747	179,946
Contract	828,975	15,259	87,421	28,033		35,197	882,892	63,330	1,056,212
Depreciation		26,438	134,038	674,506	508	3,610	638,790	150,983	889,773
Dues/registration		2,639		490		125	3,662	11,739	15,401
Duplicating		8,680					8,680	5,503	14,183
Insurance	6,123	16,820	35,676	82,108	19,858	7,313	147,699	45,537	193,236
Interest		423	8,536	48,822	832	278	59,059	118,506	177,565
Meeting and conference			354	3,255	832	2,882	7,303	1,638	8,939
Miscellaneous expenses	670	2,917	130	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	22,754	5,376	3,513	519	24,048	720	24,768
Office expense	43,201	6,735	28,754	10,409	3,513	80	88,702	24,071	112,773
Postage	180	383	28	24	171	80	88,796	30,827	94,723
Professional fees	1,075		4,323	28,830		220	32,548	85,733	118,301
Staff development and training	1,860	2,867	825	3,055	121	1,685	10,259	8,781	18,040
Subscriptions				228			228	190	408
Telephone	5,147	3,727	21,070	18,709	1,930	1,298	53,491	46,594	100,075
Travel	4,715	18,859	11,156	14,784	26,330	249	76,095	77,523	147,523
Vehicle	8,433		2,099	24,585	79,216	13,081	128,374	1,420	129,794
Rent	8,000	16,300			24,585		48,895		48,895
Space costs	21,837	205,132	458,408	886,317	167,742	25	1,589,491	184,162	1,753,623
Direct client assistance	212,948		11,724,070	11,007	37,340	2,853	17,327,043		17,327,043
In-kind expenses	5,338,825	89,368					89,368		89,366
TOTAL FUNCTIONAL EXPENSES BEFORE MANAGEMENT AND GENERAL ALLOCATION	7,051,790	2,828,493	13,348,415	3,070,440	656,791	883,000	27,639,905	2,031,266	29,671,171
MANAGEMENT AND GENERAL ALLOCATION	518,238	207,720	981,053	225,648	48,415	50,184	2,031,266	(2,031,266)	
Allocation of management and general expenses	\$ 7,569,998	\$ 3,036,213	\$ 14,330,468	\$ 3,296,094	\$ 707,206	\$ 733,184	\$ 29,671,171	\$ (2,031,266)	\$ 29,671,171
TOTAL FUNCTIONAL EXPENSES									

See Independent Auditors' Report

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	\$ 5,287,961	\$ 4,060	\$ 795,997	\$ -	\$ 13,828,118	\$ 625,379	\$ 14,451,497
Program service fee	1,028,348	-	59,851	846,971	-	776,732	2,708,802	-	2,708,902
Rental income	-	-	90,984	1,666,630	-	127	1,857,741	-	1,857,741
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	687	738	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	69,882	239,066
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	\$ 486,397	\$ 1,518,514	\$ 491,084	\$ 725,103	\$ 350,843	\$ 439,136	\$ 4,011,067	\$ 752,118	\$ 4,763,183
Payroll taxes	25,674	106,588	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	48,508	1,244,211
Retirement	32,804	85,778	24,671	51,308	20,780	14,238	229,357	86,965	296,322
Advertising	-	3,100	388	1,295	1,838	-	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	7,785	18,171	-	84,322	183,132	247,454
Contractual	1,007,401	12,804	42,954	61,431	680	48,737	1,174,007	59,518	1,233,525
Depreciation	-	26,438	117,987	603,938	-	7,820	755,963	153,192	909,155
Dues/registration	-	2,290	-	320	543	-	3,153	-	11,772
Duplicating	69	8,180	-	-	-	-	8,229	4,688	12,817
Insurance	5,539	15,035	33,483	57,881	15,298	6,890	134,128	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	9,548	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	112,588	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	3,406	1,327	165	2,488	614	1,185	9,185	17,341	28,526
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	6,104	12,328	7,212	9,515	18,338	-	51,497	5,075	57,172
Vehicle	8,147	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	18,731	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	315,816	67,347	81,281	1,948,672	(1,948,672)	-
TOTAL FUNCTIONAL EXPENSES	\$ 5,161,658	\$ 2,913,862	\$ 6,114,006	\$ 3,229,769	\$ 689,131	\$ 831,711	\$ 19,939,937	\$ -	\$ 19,939,937

See Independent Auditors' Report

SOUTHWESTERN COMMUNITY SERVICES, INC.SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2022

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURE</u>
<u>U.S. Department of Agriculture</u>				
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	<u>89,483</u>
				204,273
<u>Food Distribution Cluster</u>				
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	<u>106,339</u>
				106,739
Total U.S. Department of Agriculture				<u>\$ 563,370</u>
<u>U.S. Department of Housing and Urban Development</u>				
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	<u>283,853</u>
				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	<u>27,970</u>
				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	<u>83,857</u>
				293,089
Total U.S. Department of Housing and Urban Development				<u>\$ 1,596,340</u>
<u>U.S. Department of Transportation Federal Transit Administration (FTA)</u>				
Formula Grants for Rural Areas	20.509	State of NH, Department of Transportation	04-96-96-964010-2916	\$ 548,491
<u>Transit Services Programs Cluster</u>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	State of NH, Department of Transportation	04-96-96-964010-2916	56,465
<u>Federal Transit Cluster</u>				
Bus and Bus Facilities Formula & Discretionary Programs (Bus Program)	20.526	State of NH, Department of Transportation	04-96-96-964010-2916	<u>3,028</u>
				3,028
Total U.S. Department of Transportation Federal Transit Administration (FTA)				<u>\$ 607,984</u>

See Notes to Schedule of Expenditures of Federal Awards

SOUTHWESTERN COMMUNITY SERVICES, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2022**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>'FEDERAL' EXPENDITURE</u>
<u>U.S. Department of Treasury</u>				
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>U.S. Department of Energy</u>				
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>U.S. Department of Health & Human Services</u>				
<u>Aging Cluster</u>				
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
Grants to States to Support Oral Health Workforce Activities	93.230	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	1,428,061
Low Income Home Energy Assistance (BWP)	93.568	State of NH, Office of Energy & Planning	01-02-02-024010-77050000-500587	297,968
		State of NH, DHHS, Administration for Children & Families, Office of Community Services	02-52-52-520010-18870000-074-500587	138,431
COVID-19 Low Income Home Energy Assistance	93.568	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
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
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

SOUTHWESTERN COMMUNITY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MAY 31, 2022

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NAME</u>	<u>GRANTOR'S NUMBER</u>	<u>FEDERAL EXPENDITURE</u>
<u>U.S. Department of Health & Human Services (continued)</u>				
Head Start Cluster:				
Head Start	93.600	Direct Funding	01CH011494	\$ 2,270,884
COVID-19 Head Start	93.600	Direct Funding	01HE000388	68,776
				<u>\$ 2,339,660</u>
Total U.S. Department of Health & Human Services				<u>\$ 9,390,053</u>
<u>U.S. Department of Homeland Security</u>				
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				<u>\$ 9,293</u>
TOTAL				<u>\$ 24,507,495</u>

See Notes to Schedule of Expenditures of Federal Awards

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

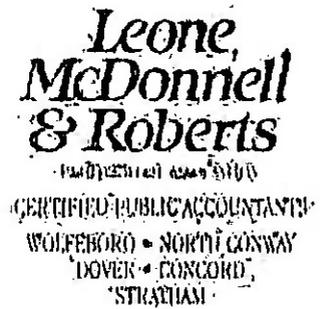
Southwestern Community Services, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

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.



**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.

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.

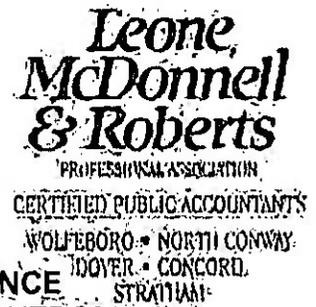
Purpose of this Report

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



**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.

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

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.

Leanne McDermott & Roberts
Professional Association

Wolfeboro, New Hampshire
February 9, 2023

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.

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

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.

Southwestern Community Services, Inc.
Board of Directors - 2023 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
Former 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

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

Education and Training

Leadership Monadnock	2016
Grant Writing Workshop Cheshire County	05/2012
Nonviolent Crisis Intervention Crisis Prevention Institute, Inc.	2012
Leadership Training Tad Dwyer Consulting	2010-2011
Criticism & Discipline Skills for Managers CareerTrack	11/2007
How to Supervise People CareerTrack	11/2007
Career Development Facilitator Training National Career Development Association <i>120-hour NCDA training</i>	09/2005
Certified Workforce Development Specialist National Association of Workforce Development Professionals	06/2005
Infection Control & Bloodborne Pathogens Home Health Care	01/2003
Bachelor of Arts in Human Services Franklin Pierce College <i>Graduated cum laude</i>	05/2002

Projects/Appointments

Current Board Member, Monadnock Collaborate

Current Member, Executive Committee, Leadership Council for Healthy Monadnock

Current Member, Sullivan County Public Health Advisory Council

Created Emerging Leaders Program, SCS

References Available

Margaret Freeman



Experience

2000 – Present

Southwestern Community Services Inc.
Keene, NH

Chief Financial Officer (2014 – present)

Supervising the quality of accounting and financial reporting of SCS; a Community Action Agency. Total funding of \$18 million; federal, state and local funding sources. Primary responsibilities include overseeing the accounting functions, implementation and monitoring of internal controls, reporting financial position to the Board of Directors, preparation of the annual A-133 audit, member of agencies Senior Staff.

Fiscal Director (2000-2014)

Responsible to lead and manage the daily operations of the Fiscal Department of SCS. Primary duties include budget preparation and analysis, financial statement preparation and audit coordination.

1993 –2000

Emile J. Legere Management Corp
Keene, NH

Accountant

Provided bookkeeping for real estate management/development corp. Managed 16 affordable housing properties. Responsible for cash management, general ledger, A/P, A/R, financial statement prep, and audit prep. Leasing Manager of large commercial/retail property responsible for lease management and marketing of over 30 retail spaces.

Education

Leadership New Hampshire, Graduate 2011

Plymouth State University, Plymouth, NH
M.B.A., 1999

Keene State College, Keene, NH

B.S., Management, 1991; concentration Mathematics and Computer Science

James Berquist

Work Experience

Truck Driver

Suburban Propane - Lebanon, NH
July 2022 to Present

Deliver home heating products to customers

Truck Driver

Dead River Company - Woodstock, VT
December 2020 to July 2022

Deliver home heating products to customers in a safe and efficient manner.

Delivery Driver

Irving Energy - Claremont, NH
July 2019 to November 2020

Deliver heating fuel products to customers, Customer Service, Safety,
Maintaining a safe truck, Worked on the boom truck, other tasks as assigned training of new employees

Truck Driver

Suburban Propane - Lebanon, NH
April 2018 to July 2019

Team Leader

Ruger - Newport, NH
October 2012 to October 2016

Managed department, Quality Control, Ensure that daily goals were met, payroll including work day schedule, Trained, disciplined associates Served on the Safety Committee

Front End Manager

Demoulas Market Basket - Claremont, NH
January 1995 to October 2012

Customer Service, Payroll, Hiring, Training of Employees, budget control, Cash Control, ensure Safety of all employees, Scheduling, Ensuring all company policies were being followed discipline of employees up to including termination of employment

Education

High school or equivalent in Natural Resources

Fall Mountain Regional High School - Langdon, NH

August 1993 to June 1997

Skills

- CDL (5 years)
- Cdl Driver (5 years)
- Cdl-A
- Hazmat (5 years)
- Tanker Experience (5 years)
- Delivery Driver Experience (5 years)
- Commercial Driving (5 years)
- Tractor-Trailer
- Load & Unload (5 years)
- Driving (10+ years)
- Tanker (5 years)
- Basic math (10+ years)

Certifications and Licenses

CDL Class A

March 2018 to December 2022

Hazmat endorsement

March 2018 to December 2022

I have been delivery home heating products since March of 2018. I have a work history of Exceptional Customer Service Skills, Management skills, ctep certified, Vermont Propane Card, DOT med card

CDL Class B

DOT Medical Card

August 2022 to August 2024

Have a valid medical card

driver's license

Tanker endorsement

Southwestern Community Services, Inc.
Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Beth Daniels	Chief Executive Officer	0
Margaret Freeman	Chief Financial Officer	0
James Berquist	Transit Director	0

ARC
13



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Interim Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dhhs.nh.gov

December 20, 2022

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **Retroactive** contracts with the Contractors listed below, in an amount not to exceed \$2,276,402.70, for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective Retroactive to January 1, 2023, upon Governor and Council approval, through June 30, 2024. 51% Federal Funds, 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.90
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70
Gibson Center for Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison.	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177875	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$196,074.60
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Total:			\$2,276,402.70

*An additional contract with North Conway Community Center dba. Carroll County Retired & Senior Volunteer Program is pending signature and will be submitted to Governor and Executive Council at a later date.

Funds are available in the following account for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Year 2024, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details sheet.

Explanation

This request is **Retroactive** because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022.

The purpose of this request is to provide on-demand transportation, in which the Contractors provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractors will deliver the services as directed by the Department, in accordance with Older Americans Act Services: Title IIIB-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based service, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 1764 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule He-E 502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses, from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions, Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

In the event that the Federal Funds become no longer available, additional General Funds will not be requested to support this program.

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, MHS: ELDERLY- ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Strafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$6,697.50	\$0	\$6,697.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,189.00	\$0	\$128,189.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Easter Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.60	\$0	\$8,544.60
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$164,349.60	\$0	\$164,349.60
2024	512-500352	Transportation of Clients	48130315	\$318,363.90	\$0	\$318,363.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$85,367.60	\$0	\$85,367.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$126,124.50	\$0	\$126,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,967.80	\$0	\$21,967.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10
St. Joseph Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.60	\$0	\$17,850.60
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80
Tri-County Community Action Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,236.20	\$0	\$125,236.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$0	\$2,276,402.70

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	CAP-BM, Belknap	CAP-BM Merrimack	Carroll County Retired & Senior Volunteer	Community Action Partnership of Strafford County	Eastseals NH Hillsborough	Eastseals NH Merrimack	Eastseals NH Rockingham	Eastseals NH Strafford	Gibson Center for Senior Services, Inc
Technical										
Capacity Q1	25	24	24	22	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	9	8	8	8	8	8	9
Experience Q4	30	27	27	28	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name	Title
1. <u>Maureen Brown</u>	<u>BEAS Nutritionist</u>
2. <u>Laurie Heath</u>	<u>Finance Administrator</u>
3. <u>Thom O'Connor</u>	<u>Community Based Programs Admin.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc	Grafton County Senior Citizens Council, Inc- Sullivan	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc	St. Joseph Comm. Services dba MOW of Hillsborough Cty	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA at HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	8	8	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83

TOTAL PROPOSED VENDOR COST *Not Applicable - No Cost Proposal for RFA*

Reviewer Name	Title
1. Maureen Brown	BEAS Nutritionist
2. Laurie Heath	Finance Administrator
3. Thom O'Connor	Community Based Programs Admin.

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-09

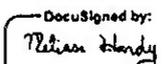
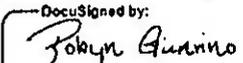
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 3 Community Way, Keenc, NH 03431	
1.5 Contractor Phone Number 603-352-7512	1.6 Account Number 05-95-48-481010-7872	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$71,219.10
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 12/30/2022		1.12 Name and Title of Contractor Signatory Beth Daniels Chief Executive Officer	
1.13 State Agency Signature DocuSigned by:  Date: 12/31/2022		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLSS	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: 1/3/2023			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor-Initials

Date 12/30/2022

BD

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A (*"Workers' Compensation"*).

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. CHOICE OF LAW AND FORUM. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

Contractor Initials DS
BD
Date 12/30/2022

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form, P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, of this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date"), upon Governor and Council approval.

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to four (4) 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 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, 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.

1.4. Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5. Paragraph 9, Termination, is amended to read as follows:

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

ES

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

(30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

- 9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.
- 9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available, countywide, in Sullivan County.
- 1.3. For the purposes of this Agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

- 1.12. The Contractor must provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
- 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
- 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
- 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
- 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.
- 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.20. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.
- 1.30. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

within 30 days of the Agreement effective date.

1.31. The Contractor must comply with the following staffing requirements:

- 1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;
- 1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and
- 1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:
 - 1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;
 - 1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;
 - 1.31.4.3. A description of time periods necessary for obtaining staff replacements;
 - 1.31.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and
 - 1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.32. Driver and Vehicle Requirements

- 1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:
 - 1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;
 - 1.32.1.2. Passenger and wheelchair accessibility; and
 - 1.32.1.3. Availability and functioning of seat belts.
- 1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:
 - 1.32.2.1. Interior of vehicles are clean and well maintained.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

- 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
- 1.32.2.3. Smoking is prohibited in all vehicles; and
- 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.
- 1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.
- 1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:
 - 1.32.4.1. Drivers must maintain a valid driver's license; and
 - 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.
- 1.33. Reporting Requirements
 - 1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and
 - 1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.33.2.1. The number of clients served by town and in the aggregate;
 - 1.33.2.2. Total amount of donations collected;
 - 1.33.2.3. Expenses for services provided;
 - 1.33.2.4. Revenue, by funding source;
 - 1.33.2.5. Total amount of donation and/or fees collected from all individuals;
 - 1.33.2.6. Actual units served;
 - 1.33.2.7. Number of unduplicated clients served;

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.33.2.8. Number of clients served with other funds than through the resulting contract;
 - 1.33.2.9. Unmet need/waiting list;
 - 1.33.2.10. Lengths of time clients are on a waiting list;
 - 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
 - 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
 - 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
 - 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department, and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
- 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report, in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
- 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.
- 1.34. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department, on at least an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.34.1. Ensure the Department has access to participant files;
 - 1.34.2. Ensure financial data is available, as requested by the Department; and
 - 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department.
- 1.35. Performance Measures
- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

2. Exhibits Incorporated

- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. The 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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
Transportation Services

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	1,558	\$14.10 per one way trip	\$21,967.80

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Sullivan County, NH	3,493	\$14.10 per one way trip	\$49,251.30

5. 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 5.3. Identifies and requests payment for allowable costs incurred in the previous month.

BD

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

- 5.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to DHHS.DMUOptions@dhhs.nh.gov or mailed to:
 - Data Management Unit
 - Department of Health and Human Services
 - 129 Pleasant Street
 - Concord, NH 03301
6. 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.
7. 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.
8. 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.
9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. 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.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. 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.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

- 9.2.1. 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.
- 9.3. 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.
- 9.4. 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.
- 9.5. 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.



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

BD



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

Vendor Name: Southwestern Community Services, Inc.

12/30/2022

Date

DocuSigned by:

Beth Daniels

Name: Beth Daniels

Title: Chief Executive Officer



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1:3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- *Temporary Assistance to Needy Families under Title IV-A
- *Child Support Enforcement Program under Title IV-D
- *Social Services Block Grant Program under Title XX
- *Medicaid Program under Title XIX
- *Community Services Block Grant under Title VI
- *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

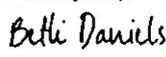
1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: Southwestern Community Services, Inc.

12/30/2022

Date

DocuSigned by:

 Name: Beth Daniels
 Title: Chief Executive Officer

DS


Vendor Initials
 Date 12/30/2022



New Hampshire Department of Health and Human Services
Exhibit F

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and



New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and
 - 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- 12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
- 14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Southwestern Community Services, Inc.

12/30/2022

Date

DocuSigned by:

 Name: Beth Daniels
 Title: Chief Executive Officer

DS




New Hampshire Department of Health and Human Services
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d), which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

DS
BD

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Southwestern Community Services, Inc.

12/30/2022

Date

DocuSigned by:

Beth Daniels

Name: Beth Daniels

Title: Chief Executive Officer

Exhibit G

Contractor Initials

DS
BD

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Southwestern Community Services, Inc.

12/30/2022

Date

DocuSigned by:

Beth Daniels

Name: Beth Daniels

Title: Chief Executive Officer

DS
BD

Contractor Initials

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Contractor Initials

BD

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials


Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

3/2014

Contractor Initials BD

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

- pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.
- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
 - g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
 - h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
 - i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
 - j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
 - k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
 - l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate

3/2014

Contractor Initials

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

3/2014

Contractor Initials BD

Date 12/30/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

The State by:

Melissa Hardy

Signature of Authorized Representative

Melissa Hardy

Name of Authorized Representative
Director, DLTS

Title of Authorized Representative

12/31/2022

Date

Southwestern Community Services, Inc.

Name of the Contractor

Beth Daniels

Signature of Authorized Representative

Beth Daniels

Name of Authorized Representative

Chief Executive officer

Title of Authorized Representative

12/30/2022

Date



New Hampshire Department of Health and Human Services
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique Identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Southwestern Community Services, Inc.

12/30/2022

Date

DocuSigned by:

Beth Daniels

Name: Beth Daniels

Title: Chief Executive Officer

Contractor Initials

DS
BD

Date 12/30/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The UEI (SAM.gov) number for your entity is: HNUUXK8MBJC3

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.

2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.

3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.

5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.

6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic.

08
BD

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

- 7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network...
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity...
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164...
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule...
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164...
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard...

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

Contractor Initials [Signature]

Date 12/30/2022

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative 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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

- 9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

- 1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

DS
BD

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/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.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT.

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and St. Joseph Community Services, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on January 18, 2023 (Item #13), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:
June 30, 2026
2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
\$140,971.80
3. Modify Exhibit C, Payment Terms, Section 1, to read:
 1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023, Assistance Listing Number (ALN) 93.044, FAIN 2201NHOASS and FAIN 2301NHOASS.
 - 1.2. 49% General funds.
4. Modify Exhibit C, Payment Terms, Section 3, to read:
 3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Manchester, NH	1,266	\$14.10 per one way trip	\$17,850.60

3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Manchester, NH	2,532	\$14.10 per one way trip	\$35,701.20

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Manchester, NH	3,100	\$14.10 per one way trip	\$43,710.00

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Manchester, NH	3,100	\$14.10 per one way trip	\$43,710.00

5. Modify Exhibit C, Payment Terms, Section 4, to read:

- 4. Reserved

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

2/27/2024
Date

DocuSigned by:
Melissa Hardy
Name: Melissa Hardy
Title: Director, DLTSS

St. Joseph Community Services, Inc.

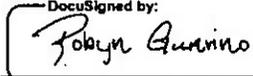
2/27/2024
Date

DocuSigned by:
Jon Enriquez
Name: Jon Enriquez
Title: President

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

2/28/2024
Date

DocuSigned by:

Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

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 ST. JOSEPH COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 26, 1977. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 64319

Certificate Number: 0005750390



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. 2022.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

CERTIFICATE OF AUTHORITY

I, Chris Conway, 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 St. Joseph Community Services, Inc. DBA "Meals on Wheels of Hillsborough County".
(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 August 25, 2024, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jon Eriguezso (President) and Kristin Kostecki (Vice President) (may list more than one person)
(Name and Title of Contract Signatory)

is duly authorized on behalf of St. Joseph Community Services, Inc. DBA "Meals on Wheels of Hillsborough County" 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: 2/28/2024


Signature of Elected Officer
Name: Chris Conway
Title: Treasurer
2-28-2024

PO Box 910 | 395 DW HWY
Merrimack, NH 03054
(603) 424-9967 | hcmow.org



MEALS ON WHEELS
HILLSBOROUGH COUNTY

St. Joseph Community Services, Inc.
dba, Meals on Wheels of Hillsborough County

Mission Statement

The mission of Meals on Wheels of Hillsborough County is to create connection and enrich the lives of older and homebound adults who live independently through nutrition, social engagement and community services.

Board of Directors:

Daniel Abbis, D.O., Chairman
Carolyn Oguda, Vice Chairman
Christopher Conway, Treasurer
Gilbert Oriol, Secretary

Peter Albert
Jon Eriquezzo
Douglas Garner

Andrew Cirrone
Jordan Guagliumi
Colleen Lyons

Andrea O'Brien
Thomas Sullivan



MEALS ON WHEELS
HILLSBOROUGH COUNTY



The mission of Meals on Wheels of Hillsborough County is to create connection and enrich the lives of older and homebound adults who live independently through nutrition, social engagement, and community services.

ST. JOSEPH COMMUNITY SERVICES, INC.
DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Financial Statements
For the Year Ended September 30, 2022

(With Independent Auditor's Report Thereon)

Board of Directors:

Daniel Abbis, D.O., Chairman
Carolyn Oguda, Vice Chairman
Christopher Conway, Treasurer
Peter Albert, Secretary

Andrew Cirrone
Jon Eriquezzo
Douglas Garner

Sharon Goldsmith
Jordan Guaglium
Colleen Lyons

Andrea O'Brien
Gilbert Onol
Thomas Sullivan

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS:	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County, which comprise the statement of financial position as of September 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 St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County as of September 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) 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 St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County 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.

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

800.282.2440 | melansoncpas.com



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 St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County's ability to continue as a going concern for one year after the date that the financial statements are 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 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 St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County'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 St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County'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 St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County's fiscal year 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 28, 2022. 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2023 on our consideration of St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County'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 St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County'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 St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Melanson".

Merrimack, New Hampshire
March 13, 2023

ST. JOSEPH COMMUNITY SERVICES, INC. DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Statement of Financial Position
September 30, 2022
(with comparative totals as of September 30, 2021)

	2022			2022 <u>Total</u>	2021 <u>Total</u>
	Without Donor Restrictions		With		
	<u>Undesignated</u>	<u>Board Designated</u>	Donor <u>Restrictions</u>		
Assets					
Current Assets:					
Cash and cash equivalents	\$ 930,369	\$ 38,479	\$ 31,037	\$ 999,885	\$ 1,033,146
Contributions receivable	42,438	-	135,000	177,438	219,979
Grants receivable, net of allowance of \$1,000 in 2022	364,085	-	-	364,085	295,161
Other assets	<u>35,326</u>	<u>-</u>	<u>-</u>	<u>35,326</u>	<u>27,564</u>
Total Current Assets	<u>1,372,218</u>	<u>38,479</u>	<u>166,037</u>	<u>1,576,734</u>	<u>1,575,850</u>
Noncurrent Assets:					
Investments	1,037,879	-	-	1,037,879	1,256,666
Contributions receivable	-	-	55,000	55,000	-
Notes receivable	50,000	-	-	50,000	106,362
Property and equipment, net	<u>160,811</u>	<u>-</u>	<u>-</u>	<u>160,811</u>	<u>117,919</u>
Total Noncurrent Assets	<u>1,248,690</u>	<u>-</u>	<u>55,000</u>	<u>1,303,690</u>	<u>1,480,947</u>
Total Assets	<u>\$ 2,620,908</u>	<u>\$ 38,479</u>	<u>\$ 221,037</u>	<u>\$ 2,880,424</u>	<u>\$ 3,056,797</u>
Liabilities and Net Assets					
Current Liabilities:					
Accounts payable	\$ 244,456	\$ -	\$ -	\$ 244,456	\$ 163,275
Accrued expenses	<u>111,762</u>	<u>-</u>	<u>-</u>	<u>111,762</u>	<u>109,038</u>
Total Current Liabilities	<u>356,218</u>	<u>-</u>	<u>-</u>	<u>356,218</u>	<u>272,313</u>
Net Assets:					
Without donor restrictions:					
Undesignated	2,264,690	-	-	2,264,690	2,471,367
Board-designated	-	38,479	-	38,479	48,296
With donor restrictions:					
Purpose restrictions	-	-	4,403	4,403	73,821
Time restrictions	<u>-</u>	<u>-</u>	<u>216,634</u>	<u>216,634</u>	<u>191,000</u>
Total Net Assets	<u>2,264,690</u>	<u>38,479</u>	<u>221,037</u>	<u>2,524,206</u>	<u>2,784,484</u>
Total Liabilities and Net Assets	<u>\$ 2,620,908</u>	<u>\$ 38,479</u>	<u>\$ 221,037</u>	<u>\$ 2,880,424</u>	<u>\$ 3,056,797</u>

The accompanying notes are an integral part of these financial statements.

ST. JOSEPH COMMUNITY SERVICES, INC. DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Statement of Activities
For the Year Ended September 30, 2022
(with summarized comparative totals for the year ended September 30, 2021)

	2022					2021 Total
	Without Donor Restrictions		With Donor Restrictions		2022 Total	
	Undesignated	Board Designated	Restrictions			
Support and Revenue						
Support:						
Bureau of Elderly and Adult Services:						
Title III and related programs	\$ 2,127,585	\$ -	\$ -	\$ 2,127,585	\$ 2,190,351	
Nutrition Services Incentive Program	215,862	-	-	215,862	222,646	
Choices for Independence	565,864	-	-	565,864	571,403	
Other grants	98,474	-	-	98,474	78,696	
Contributions	978,442	-	219,989	1,198,431	1,089,297	
In-kind contributions	188,718	-	-	188,718	169,713	
Special events:						
Gross special events revenue	31,683	-	-	31,683	41,233	
Less cost of direct benefits to donors	(8,976)	-	-	(8,976)	(16,547)	
Net special events revenue	22,707	-	-	22,707	24,686	
Revenue:						
Other income	15,961	-	-	15,961	18,069	
Net Assets Released From Restrictions	273,590	(9,817)	(263,773)	-	-	
Total Support and Revenue	4,487,203	(9,817)	(43,784)	4,433,602	4,364,861	
Expenses						
Program Services:						
Home delivery	3,494,071	-	-	3,494,071	3,529,382	
Congregate services	188,496	-	-	188,496	31,178	
Transportation	68,791	-	-	68,791	40,184	
Total Program Services	3,751,358	-	-	3,751,358	3,600,744	
Supporting Services:						
Management and general	479,440	-	-	479,440	560,797	
Fundraising	283,637	-	-	283,637	206,757	
Total Supporting Services	763,077	-	-	763,077	767,554	
Total Expenses	4,514,435	-	-	4,514,435	4,368,298	
Change in Net Assets From Operations	(27,232)	(9,817)	(43,784)	(80,833)	(3,437)	
Nonoperating Activities						
Investment income (loss), net	(179,445)	-	-	(179,445)	184,983	
Total Nonoperating Activities	(179,445)	-	-	(179,445)	184,983	
Change in Net Assets	(206,677)	(9,817)	(43,784)	(260,278)	181,546	
Net Assets, Beginning of Year	2,471,367	48,296	264,821	2,784,484	2,602,938	
Net Assets, End of Year	\$ 2,264,690	\$ 38,479	\$ 221,037	\$ 2,524,206	\$ 2,784,484	

The accompanying notes are an integral part of these financial statements.

ST. JOSEPH COMMUNITY SERVICES, INC. DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Statement of Functional Expenses
For the Year Ended September 30, 2022
(with summarized comparative totals for the year ended September 30, 2021)

	2022								2021 Total
	Program Services				Supporting Services				
	Home Delivery	Congregate Services	Transportation	Total Program Services	Management and General	Fundraising	Supporting Services	Total	
Accounting	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -	\$ 22,000	\$ 22,000	\$ 17,900
Advertising	3,154	168	34	3,356	228	-	228	3,584	14
Depreciation	22,027	1,172	234	23,433	15,232	391	15,623	39,056	28,821
Dues and subscriptions	8,778	467	93	9,338	571	285	856	10,194	7,643
Employee benefits	64,922	3,453	691	69,066	53,575	16,003	69,578	138,644	118,457
Equipment	244	13	-	257	2,400	126	2,526	2,783	-
Food	1,757,736	109,407	-	1,867,143	-	-	-	1,867,143	1,838,515
Insurance	27,724	1,475	295	29,494	8,244	3,279	11,523	41,017	52,168
Legal	-	-	-	-	920	-	920	920	2,103
Other expenses	13,849	737	147	14,733	9,436	37,163	46,599	61,332	43,832
Occupancy	242,736	13,864	32,218	288,818	3,975	10,841	14,816	303,634	285,512
Office expenses	95,392	5,074	1,015	101,481	4,523	17,276	21,799	123,280	161,529
Payroll taxes	77,592	4,127	825	82,544	34,844	10,408	45,252	127,796	124,341
Retirement contributions	10,628	565	113	11,306	12,926	3,861	16,787	28,093	25,334
Salaries and wages	1,028,975	42,758	22,695	1,094,428	302,342	192,652	494,994	1,589,422	1,547,870
Staff development	1,109	59	12	1,180	1,983	-	1,983	3,163	3,066
Supplies	41,618	2,190	-	43,808	-	-	-	43,808	38,394
Travel	97,587	2,967	10,419	110,973	6,241	328	6,569	117,542	89,346
Total Expenses by Function	\$ 3,494,071	\$ 188,496	\$ 68,791	\$ 3,751,358	\$ 479,440	\$ 292,613	\$ 772,053	\$ 4,523,411	\$ 4,384,845
Less expenses included on the Statement of Activities:									
Cost of direct benefits to donors	-	-	-	-	-	(8,976)	(8,976)	(8,976)	(16,547)
Total Expenses Reported on the Statement of Activities	\$ 3,494,071	\$ 188,496	\$ 68,791	\$ 3,751,358	\$ 479,440	\$ 283,637	\$ 763,077	\$ 4,514,435	\$ 4,368,298

The accompanying notes are an integral part of these financial statements.

ST. JOSEPH COMMUNITY SERVICES, INC. DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Statement of Cash Flows
For the Year Ended September 30, 2022
(with comparative totals for the year ended September 30, 2021)

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities		
Change in net assets	\$ (260,278)	\$ 181,546
Adjustments to reconcile change in net assets to net cash from operating activities:		
Unrealized (gain) loss on investments	199,198	(183,688)
Realized gain on investments	(38,717)	-
Depreciation	39,056	28,821
Interest accrued on notes receivable	-	1,642
Change in operating assets and liabilities:		
Contributions receivable	(12,459)	(5,824)
Grants receivable	(68,924)	(48,978)
Other assets	(7,762)	3,543
Accounts payable	81,181	(44,815)
Accrued expenses	2,724	(6,136)
Other liabilities	-	(5,875)
Net Cash Used By Operating Activities	<u>(65,981)</u>	<u>(79,764)</u>
Cash Flows From Investing Activities		
Repayments on notes receivable	56,362	-
Purchase of fixed assets	(81,947)	(33,726)
Proceeds from sale of investments	141,257	-
Purchase of investments	<u>(82,952)</u>	<u>(101,695)</u>
Net Cash Provided (Used) By Investing Activities	<u>32,720</u>	<u>(135,421)</u>
Net Change in Cash and Cash Equivalents	(33,261)	(215,185)
Cash and Cash Equivalents, Beginning of Year	<u>1,033,146</u>	<u>1,248,331</u>
Cash and Cash Equivalents, End of Year	<u>\$ 999,885</u>	<u>\$ 1,033,146</u>

The accompanying notes are an integral part of these financial statements.

ST. JOSEPH COMMUNITY SERVICES, INC. DBA MEALS ON WHEELS OF HILLSBOROUGH COUNTY

Notes to Financial Statements
For the Year Ended September 30, 2022

1. Organization

St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County (the Organization), fosters independence and life enrichment for seniors and other qualified adults through nutrition, social engagement, and community services. Services are provided through the following programs:

- Home Delivery – The Organization offers home meal delivery for older adults, and adults with temporary or permanent disabilities.
- Congregate Services – The Organization invites anyone age 60 or older to one of their many dining centers throughout Hillsborough County for tasty, nutritious lunches served Monday through Friday. In addition to these lunches, individuals are invited to participate in activities related to nutrition, recreation, health and welfare, and social services that are easily accessible at nutrition site locations.
- Transportation – The Organization provides transportation assistance to individuals age 60 and older who are socially isolated due to a lack of transportation.

2. Summary of Significant Accounting Policies

The following is a summary of significant accounting policies used in preparing and presenting the accompanying financial statements.

Basis of Financial Statement Presentation

The financial statements of the Organization have been prepared on the accrual basis of in accordance with accounting principles generally accepted in the United States of America (GAAP).

Change in Accounting Principle

ASU 2020-07, Contributed Nonfinancial Assets

In fiscal year 2022, the Organization retrospectively adopted Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The new guidance requires nonprofit entities to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash or other financial assets. The standard also increases the disclosure requirements around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. Adoption of this standard did not

have a significant impact on the financial statements, with the exception of increased disclosure.

Comparative Financial Information

The accompanying 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 GAAP. Accordingly, such information should be read in conjunction with the audited financial statements for the year ended September 30, 2021, from which the summarized information was derived.

Cash and Cash Equivalents

All cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments invested for long-term purposes are excluded from this definition.

Contributions Receivable

Unconditional contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the Statement of Activities. The allowance for uncollectable contributions is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions are written off when deemed uncollectible. Management has determined that no allowance is necessary.

Grants Receivable

Grants receivable, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Amounts recorded as grants receivable represent cost-reimbursable contracts and grants, which the incurrence of allowable qualifying expenses and/or the performance of certain requirements have been met or performed. The allowance for uncollectible grants receivable is based on historical experience and a review of subsequent collections.

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair value in the Statement of Financial Position. Net investment return/(loss) is reported in the Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external investment expenses. Investments include equity securities of public companies, which are carried at fair value based on quoted market prices.

Property and Equipment

Property and equipment additions over \$1,000 are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 40 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal years 2022 or 2021.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions.

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) imposed restrictions. The Board has designated, from net assets without donor restrictions, net assets for a capital reserve.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization recognizes revenue from contributions and grants that were initially conditional, which became unconditional with restrictions during the reporting period, and for which those restrictions were met during the reporting period, as net assets without donor restrictions.

Revenue and Revenue Recognition

The Organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Statement of Financial Position.

Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. Special events revenue is recognized equal to the fair value of the direct benefits to donors when the special event takes place. The contribution element of special event revenue is recognized immediately, unless there is a right of return if the special event does not take place.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by GAAP. GAAP allows recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills. Donated professional services are recorded at the respective fair value of the services received. Contributed goods are recorded at fair value at the date of donation and as expenses when placed in service or distributed. Donated use of facilities is reported as a contribution and as an expense at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the amount is reported as a contribution and an unconditional promise to give at the date of the gift, and the expense is reported over the term of use.

Advertising Costs

Advertising costs are expensed as incurred and are reported in the Statement of Activities and Statement of Functional Expenses.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited on a reasonable basis that is consistently applied. Expenses that are allocated include clerical, IT, depreciation, and occupancy, which are allocated to program and supporting services

based primarily on square footage used for program activities, as well as salaries and wages, payroll taxes, employee benefits, and travel, which are allocated on the basis of time and effort estimates.

Measure of Operations

The Statement of Activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing programs and services. Nonoperating activities are limited to resources outside of those programs and services and are comprised of net investment income.

Income Taxes

St. Joseph Community Services, Inc. DBA Meals on Wheels of Hillsborough County has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash and money market accounts with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are made by diversified investment managers whose performance is monitored by the Finance Committee of the Board of Directors. Although the fair value 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 Organization.

Fair Value Measurements and Disclosures

Certain assets and liabilities are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to

determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset or liability within the hierarchy is based upon the pricing transparency of the asset or liability and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset or liability.

New Accounting Standards to be Adopted in the Future

Leases

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, *Leases*. The ASU requires all leases with lease terms more than 12 months to be capitalized as a right of use asset and lease liability on the Statement of Financial Position at the date of lease commencement. Leases will be classified as either finance leases or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. This ASU will be effective for the Organization for the year ending September 30, 2023. The Organization is currently in the process of evaluating the impact of adoption of this ASU on the financial statements.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, were comprised of the following at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 999,885	\$ 1,033,146
Contributions receivable	232,438	219,979
Grants receivable	364,085	295,161
Investments	1,037,879	1,256,666
Notes receivable	<u>50,000</u>	<u>106,362</u>
Total financial assets	2,684,287	2,911,314
Less amounts not available to be used within one year:		
Contributions receivable in more than one year	(55,000)	-
Notes receivable	<u>(50,000)</u>	<u>(106,362)</u>
Total financial assets available within one year	2,579,287	2,804,952
Additional liquidity resources:		
Bank line of credit	<u>-</u>	<u>250,000</u>
Financial assets available to meet general expenditures within one year	<u>\$ 2,579,287</u>	<u>\$ 3,054,952</u>

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by restricted resources.

4. Contributions Receivable

Contributions receivable were expected to be collected as follows at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Within one year	\$ 177,438	\$ 219,979
Two to five years	<u>55,000</u>	<u>-</u>
Total	<u>\$ 232,438</u>	<u>\$ 219,979</u>

Discount to present value has not been recorded for contributions to be collected in more than one year, as it has been determined to be immaterial.

5. Other Assets

Other assets consisted of the following at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Prepaid insurance	\$ 14,269	\$ 11,859
Other prepaid expenses	7,669	7,506
Flexible spending account reserve	<u>13,388</u>	<u>8,199</u>
Total	<u>\$ 35,326</u>	<u>\$ 27,564</u>

6. Investments

Investments, measured at fair value on a recurring basis and categorized in the fair value hierarchy as Level 1, consisted of the following at September 30, 2022 and 2021:

<u>Investment Type</u>	<u>2022</u>	<u>2021</u>
Mutual funds	\$ 998,820	\$ 1,232,848
Equities	<u>39,059</u>	<u>23,818</u>
Total	<u>\$ 1,037,879</u>	<u>\$ 1,256,666</u>

Unrealized (losses) gains recognized during fiscal years 2022 and 2021 on equity securities totaled \$(199,198) and \$183,688, respectively.

7. Notes Receivable

Notes receivable consisted of the following at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
On May 12, 2017, the Organization entered into an agreement with New Hampshire Community Loan Fund, Inc. (the Fund) wherein \$50,000 was loaned to the fund. The loan is a five-year note bearing interest at 3% per annum, compounded annually. The note is due on May 31, 2022, including accrued interest.	\$ -	\$ 50,000
On December 26, 2018, the Organization entered into an agreement with New Hampshire Community Loan Fund, Inc. (the Fund) wherein \$50,000 was loaned to the fund. The loan is a five-year note bearing interest at 3% per annum, compounded annually. The note is due on December 31, 2023, including accrued interest.	<u>50,000</u>	<u>50,000</u>
	50,000	100,000
Accrued interest	<u>-</u>	<u>6,362</u>
Total	\$ <u>50,000</u>	\$ <u>106,362</u>

As discussed in Note 2 to these financial statements, the notes are categorized as Level 3 for investments measured using inputs that are unobservable.

8. Property and Equipment

Property and equipment was comprised of the following at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Building	\$ 329,375	\$ 328,730
Furniture and equipment	111,791	97,006
Vehicles	124,520	60,600
Computer equipment	<u>2,598</u>	<u>-</u>
Subtotal	568,284	486,336
Less accumulated depreciation	<u>(407,473)</u>	<u>(368,417)</u>
Total	<u>\$ 160,811</u>	<u>\$ 117,919</u>

Depreciation expense totaled \$39,056 and \$28,821 for the years ended September 30, 2022 and 2021, respectively.

9. Accrued Expenses

Accrued expenses consisted of the following at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Accrued payroll and related expenses	\$ 65,707	\$ 60,277
Accrued compensated absences	<u>46,055</u>	<u>48,761</u>
Total	<u>\$ 111,762</u>	<u>\$ 109,038</u>

10. Line of Credit

During fiscal years 2022 and 2021, the Organization had a \$250,000, unsecured revolving line of credit with a bank. Borrowings under the line are payable on demand and bear interest at the bank's prime rate. The agreement requires compliance with certain financial and non-financial covenants. At September 30, 2022 and 2021, the Organization had no outstanding balance on the line of credit and did not draw on the line during fiscal years 2022 or 2021. In March 2022, the Organization closed the line of credit.

11. Net Assets***Board-designated Net Assets***

The Board has voted from net assets without donor restrictions to create a designated fund for capital reserves, which cannot be used without prior approval of the Board. Board-designated assets were comprised of the following at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Capital reserve for expenditures of major assets	\$ <u>38,479</u>	\$ <u>48,296</u>
Total	\$ <u>38,479</u>	\$ <u>48,296</u>

Net Assets With Donor Restrictions

Net assets with donor restrictions were comprised of the following at September 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Purpose restrictions:		
Digital meal delivery software	\$ -	\$ 68,821
Dining furniture	4,403	5,000
Time restrictions	<u>216,634</u>	<u>191,000</u>
Total	\$ <u>221,037</u>	\$ <u>264,821</u>

Net assets were released from program restrictions by incurring expenses satisfying the restricted purpose or by the passage of time.

12. Contributed Nonfinancial Assets

The Organization leases space under tenant-at-will agreements to prepare meals for delivery and hold congregate dining for which the rental payments are less than the amount that would be charged for similar space that is rented under similar terms. Using publicly available commercial real estate rental listings, the Organization has estimated that the rental payments were valued at approximately \$166,000 and \$170,000 in fiscal years 2022 and 2021, respectively. The contributed space was used for program services and has no associated donor restrictions.

The value of donated volunteer services that did not meet the criteria for recognition in the financial statements is estimated at \$243,500 and \$220,500 for fiscal years 2022 and 2021, respectively.

13. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

14. Retirement Plans

The Organization sponsors defined contribution retirement plans covering all full-time employees. The Organization contributed \$28,093 and \$25,334 to the plans for the years ended September 30, 2022 and 2021, respectively.

15. Operating Leases

The Organization leases office space and other facilities on a month-to-month basis. Rent expense, including certain required fees, totaled approximately \$73,000 and \$58,000 for the years ended September 30, 2022 and 2021, respectively, and is included in occupancy costs in the Statement of Functional Expenses.

Future minimum lease payments are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2023	\$ 7,320
2024	7,466
2025	7,616
2026	<u>7,768</u>
Total	<u>\$ 30,170</u>

16. Transactions with Related Parties

In fiscal year 2022, the Organization received services totaling approximately \$45,000 from several businesses that either employ or are owned by certain members of the Board of Directors. In accordance with the State of New Hampshire's conflict of interest requirements, the Organization has complied with all notice, publication, and approval requirements.

17. Concentration of Risk

A material part of the Organization's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended September 30, 2022 and 2021, the Bureau of Elderly and Adult Services accounted for 69% and 66%, respectively, of total revenues.

At September 30, 2022 and 2021, amounts due from the State of New Hampshire totaled approximately \$306,000 and \$295,000, respectively. Additionally, at September 30, 2022 and 2021, amounts due from Hillsborough County totaled approximately \$160,000 and \$150,000, respectively.

The Organization, by contract, relies 94% on one vendor to provide food services required to carry out the purpose of the Organization.

18. Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

19. Subsequent Events

Subsequent events have been evaluated through March 13, 2023, which is the date the financial statements were available to be issued.

In November 2022, the Organization signed a purchase and sales agreement for a property located in Manchester, New Hampshire for the asking price of \$1.2M. As of the date of this writing, the purchase has not been completed.

Below is a list of recommendations accumulated during the audit. Please let us know if you have any questions or would like to further discuss. Thank you.

- The Board should formally approve the President's hourly rate/salary.
- Observation – there are large cash balances at TD Bank that are not covered by FDIC or other insurance/collateralization.
- Consider adjusting the posting of investment activity in the general ledger as follows:
 - Record investment fees to a separate account whereas they are required to be reported against investment income in the statement of activities.
 - Record investment activity separately – interest/dividends, realized gains (losses), and unrealized gains (losses), etc. – in order to easily prepare the information needed for the statement of cash flows.
- Consider implementing a formal, written functional expense allocation policy.
- Prepare for ASU 2016-02, *Leases*, which is effective for the Organization's fiscal year ending September 30, 2023. Under the new guidance, a lessee will be required to recognize assets and liabilities for leases with lease terms of more than 12 months and for leases with a term of 12 months or less if an option to purchase the underlying asset is reasonably certain to be exercised. Consistent with current Generally Accepted Accounting Principles (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. We recommend the Organization prepare for the new lease standards by:
 - Reviewing/identifying all arrangements that meet the definition of a lease.
 - Evaluating each lease to determine the applicable accounting model to apply (capital or operating).
 - Accounting for each lease, including the ongoing disclosure requirements regarding cash flows from leases.
 - Consider the effect the lease standard changes will have on debt covenants (if applicable).

Alyssa Simard, CPA
Partner
9 Executive Park Drive, Suite 100
Merrimack, NH 03054
P: (603) 484-6864
Alyssa.Simard@marcumllp.com
[Bio](#)

MARCUM
ACCOUNTANTS • ADVISORS





**Meals on Wheels of Hillsborough County
Board of Directors 2023-2024.**

Daniel Abbis, D.O., Chairman

Peter Albert

Andrew Cirrone

Christopher Conway, Treasurer

Jon Eriquazzo

Douglas Garner

Jordan Guagliumi

Colleen Lyons

Andrea O'Brien

Carolyn Oguda, Vice Chairman

Gilbert Oriol, Secretary

Thomas Sullivan

Jon Eriquezzo

PROFESSIONAL HISTORY

President and CEO 2020 - Present

St. Joseph Community Services, Inc. Merrimack, NH

Vice President 2019

St. Joseph Community Services, Inc. Merrimack, NH

Responsible for all operations of the organization, finance, programs, fundraising, marketing and development.

Vice President of Innovation 2016 - 2019

Crotched Mountain Foundation, Greenfield, NH

Researched and developed new business opportunities and contributed to the growth of the school population. Represented the organization on a state and national level. Acted as the legislative liaison, researching legislation in multiple states and providing testimony at public hearings. Also served as the director of the assistive technology division (ATECH Services), the Refurbished Equipment Marketplace, and provided management oversight of the HUD housing projects in NH, ME, and NY.

Executive Director 2006 - 2016

Crotched Mountain Residential Services, Greenfield, NH

Supervision and management of housing, residential and day services for 250+ children, adults, and seniors across NH, MA, ME, and NY. Managed a budget of more than 20 million dollars, with responsibility for a workforce of 400+ staff.

Director of Residential Services 2001 - 2006

Crotched Mountain Rehabilitation Center, Greenfield, NH

Supervision and management of residential services for 80+ children and young adults affected by a variety of disabling conditions

Vice President of Sales and Marketing 2000 - 2001

Cyclone Direct, Londonderry, NH

Start-up Telecommunications Company. Responsible for national sales and marketing activities. Was promoted from the position of Director of Community Relations

Director of Residential Services 1999 - 2000

LifeStream, Inc., New Bedford, MA

Responsible for supervision and management of residential services for approximately 45 individuals with developmental disabilities. Managed program, budgets, policy development, staff supervision and contract monitoring

Director of Residential Services

1998 - 1999

Community Partners, (DSSC), Dover, NH

Supervised and managed residential services for approximately 75 individuals with developmental disabilities.

Director of Residential Services

1986 - 1998

The PLUS company, Inc., Nashua NH

Supervised and managed residential services for approximately 60 individuals with developmental disabilities

EDUCATION

Master's Degree, Organizational Management and Leadership

Minor study in Community Counseling

Springfield College School of Human Services, Manchester NH

Certificate, Community Health Care Management

Health Care Finance, Human Resources Management for Health Care,

Health Care Policy & Practice

Antioch New England, Keene, NH

BS, Human Service Administration, *Magna cum Laude*

Springfield College School of Human Services, Manchester NH

Business Administration Courses

Business Law, Personnel Management, Accounting I & II

Franklin Pierce College, Nashua, NH

AWARDS and OTHER

2019- Leadership New Hampshire Graduate

The LNH experience broadens each member's perspective by providing a deeper understanding of the issues facing NH and by building connections with fellow classmates, a diverse group of emerging, influential leaders. LNH seeks to improve leadership skills and development through issues education. The LNH experience also exposes Associates to new opportunities to serve their communities and the state.

2011- Exemplary Leadership and Service Award, presented by the State of NH Division of Children Youth and Families and Juvenile Justice Services

2008- Distinguished Member Award, presented by the NH Partners in Service.

Kristin Kostecki

EDUCATION

Master of Business Administration (2019)
Fitchburg State University, *Fitchburg, MA*

Bachelor of Science in Human Services (2013)
Springfield College, *Manchester, NH*
Magna cum Laude

CERTIFICATION

Change Management Specialist (CMS) (2019)
Management and Strategy Institute

Six Sigma Lean Professional (SSLP) (2020)
Management and Strategy Institute

EMPLOYMENT

Vice President, St. Joseph Community Services, Inc. – Meals on Wheels, Merrimack, NH
August 2020 – Present
Manage day to day operations of the organization including programs and finance.

Account Specialist, Curriculum Associates, Billerica, MA
May 2019- August 2020
Managed customer accounts through data systems including, Salesforce, custom platforms as well as Microsoft Office Suite. Prepared and analyzed data including growth and usage metrics to inform customers of their success and areas for growth.

Director of Student and Adult Services, Crotched Mountain Rehabilitation Center, Greenfield, NH
2016-2019
Provided oversight of operations for multi-site residential and day programs including personnel supervision, record keeping, financial monitoring, facilities and maintenance function and delivery of support services to clients with healthcare and behavioral health needs. Provided leadership of the Case Management division and directed and coordinated all educational case management, programs and services. Managed a \$22 million-dollar operating budget with accountability for budgeting and financial management including profit and loss.

Assistant Director of Residential Services, Crotched Mountain Rehabilitation Center, *Greenfield, NH*
2014-2016
Served as second in command to the Executive Director to manage and oversee the daily operation of Residential Services. Provided administrative supervision to over 400 cluster employees including participation, as needed, in the planning, development and management of all residential programs.

Program Coordinator, Crotched Mountain Rehabilitation Center, *Greenfield, NH*
2012-2014
Managed the clinical, budgetary and business operations of nine residential programs and provided administrative supervision to over 125 cluster employees.

Program Manager, Crotched Mountain Rehabilitation Center, *Greenfield, NH*
2010-2012
Oversight of day to day operations for residential homes providing support to individuals with developmental disabilities.

Elida Gagne

WORK EXPERIENCE

**St. Joseph Community Services, Inc., Merrimack, NH
Director of Client Services- March 2021- Present**

- Work in partnership with the senior management team to achieve short and long term goals including the agency's strategic plan.
- Problem solve day to day food issues and concerns as they arise, and work collaboratively to ensure service delivery to clients is not disrupted whenever possible.
- Oversee all nutrition site locations and ensure Site Coordinators are managing the operations of their nutritional sites as expected, to include supervision of staff and volunteers, meal packing and delivery
- Monitor and audit all aspects of site administration to ensure efficiency of operation and progress towards compliance with state regulation, policies and procedures.
- Coordinate the development and implementation of goals, objectives, procedures and work standards for nutrition sites, staff and volunteers.
- Provide oversight and direction to the agency's Safety Committee to ensure compliance with policies and procedures as well as state regulation

**St. Joseph Community Services, Inc., Merrimack, NH
Program Director- June 2018- March 2021**

- Responsible for overall management of day to day programming, operations and collaborations for the nutrition sites and program administrative staff.
- Develop and direct the implementation of goals, objectives, procedures and work standards for nutrition sites and program administrative staff.
- Attend external meetings and foster collaborative working relationships with other members of the aging network.
- Oversee the handling and resolution of day to day food issues and concerns. Make recommendations and implement changes for both immediate issues and ongoing issues.
- Actively recruit, interview & hire site personnel

**St. Joseph Community Services, Inc., Merrimack, NH
Program Outreach Manager- March 2016- June 2018**

- Oversee volunteer recruitment, training, retention, and record keeping
- Responsible for volunteer trainings and events
- Assist in the recruitment, interviewing, and hiring of site personnel
- Manage, process, and monitor Medicaid paperwork for the Choices for Independence Program (CFI)
- Coordinate and facilitate Project Council events
- Assist with recording and distribution of daily, weekly, monthly and quarterly paperwork

- Assist with updating and maintaining Site Reference Manual, and other related procedures
- Actively participate as a member of SCJS Joint Loss Management Committee

St. Joseph Community Services, Inc., Merrimack, NH
Assistant Program Manager- August 2014- March 2016

- Responsible for assisting the Program Department in the day-to-day operations of the nutrition sites
- Help to monitor and audit all aspects of site administration including, intake completion and submission, food safety, food quality, etc.
- Assist in the handling of daily, weekly, monthly, and quarterly paperwork for the Program Department
- Collaborate as a team player to manage varying tasks depending on need

Big Brothers Big Sisters of Greater Manchester
Events Intern- May 2014-August 2014

- Assist with the planning and implementation of major fundraising events: Mini Golf Tournament
- Contact potential sponsors/donors- phone, email, in person meetings/Track sponsors and donors
- Assist in the creation of press releases for events, email blitz, other advertisement

Electric Insurance Company, Beverly, MA
Personal Lines Underwriter/ April 2013 – May 2014

- Diligently analyze and make decisions on underwriting referrals from New Business and Customer Service – phone, email and service desk support tickets
- Accountable for consistently monitoring the profitability of several states
- Review and take necessary action on claims risk alerts
- Generate non-renewal and conditional renewal notices in conjunction with state statutes

Electric Insurance Company, Beverly, MA
Agency Services Specialist/ September 2010 - April 2013/ New Policy Sales Consultant/ June 2009 - September 2010

- Support agents over the phone- product awareness, new business, customer services, underwriting
- **Marketing Representative-** the “go-to” person for the agency partners located in the state of Connecticut. Involved travel and relationship building/managing
- Co-Managed the Bookroll Process- quoting and converting business from other insurance carriers

EDUCATION

Institute For Nonprofit Management And Leadership, Core Certificate Program, May 2016

Providence College, 2009/ Bachelor of Science – Marketing

St. Joseph Community Services, Inc.
Key Personnel

Name	Job Title	Salary Amount Paid from this Contract
Jon Eriquezzo	President	160.00
Kristin Kostecki	Vice President	375.00
Elida Gagne	Director of Client Services	535.00

ARC
13



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Interim Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dbhs.nh.gov

December 20, 2022

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **Retroactive** contracts with the Contractors listed below, in an amount not to exceed \$2,276,402.70, for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective Retroactive to January 1, 2023, upon Governor and Council approval, through June 30, 2024. 51% Federal Funds, 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.90
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70
Gibson Center for Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177675	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$196,074.60
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Total:			\$2,276,402.70

*An additional contract with North Conway Community Center dba. Carroll County Retired & Senior Volunteer Program is pending signature and will be submitted to Governor and Executive Council at a later date.

Funds are available in the following account for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Year 2024, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details sheet.

Explanation

This request is **Retroactive** because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022.

The purpose of this request is to provide on-demand transportation, in which the Contractors provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractors will deliver the services as directed by the Department, in accordance with Older Americans Act Services: Title IIIB-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based service, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 1764 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule He-E 502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses, from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions, Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

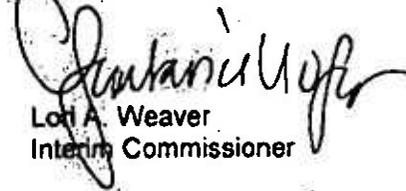
Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
Page 3 of 3

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

In the event that the Federal Funds become no longer available, additional General Funds will not be requested to support this program.

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY- ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Stafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$6,697.50	\$0	\$6,697.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,169.00	\$0	\$128,169.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Easter Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.80	\$0	\$8,544.80
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$164,349.60	\$0	\$164,349.60
2024	512-500352	Transportation of Clients	48130315	\$318,363.90	\$0	\$318,363.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$65,367.60	\$0	\$65,367.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$126,124.50	\$0	\$126,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,967.80	\$0	\$21,967.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10
St. Joseph Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.80	\$0	\$17,850.80
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80
Tri-County Community Action Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,236.20	\$0	\$125,236.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$0	\$2,276,402.70

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	CAP-BM, Belknap	CAP-BM Merrimack	Carroll County Retired & Senior Volunteer	Community Action Partnership of, Stratford County	Easterseals NH Hillsborough	Easterseals NH Merrimack	Easterseals NH Rockingham	Easterseals NH Strafford	Gibson Center for Senior Services, Inc
Technical										
Capacity Q1	25	24	24	22	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	9	8	8	8	8	8	9
Experience Q4	30	27	27	28	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name	Title
1. <u>Maureen Brown</u>	<u>BEAS Nutritionist</u>
2. <u>Laurie Heath</u>	<u>Finance Administrator</u>
3. <u>Thom O'Connor</u>	<u>Community Based Programs Admin.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc	Grafton County Senior Citizens Council, Inc-Sullivan	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc	St. Joseph Comm. Services dba MOW of Hillsborough Cty	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA at HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	6	8	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name	Title
1 Maureen Brown	BEAS Nutritionist
2 Laurie Heath	Finance Administrator
3 Thom O'Connor	Community Based Programs Admin.

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-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 St. Joseph Community Services, Inc.		1.4 Contractor Address 395 Daniel Webster Highway, Merrimack, NH 03054	
1.5 Contractor Phone Number 603-424-9967	1.6 Account Number 05-95-48-481010-7872	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$53,551.80
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: <i>Kristin Kostecki</i> Date: 12/21/2022		1.12 Name and Title of Contractor Signatory Kristin Kostecki Vice President	
1.13 State Agency Signature DocuSigned by: <i>Melissa Hardy</i> Date: 12/22/2022		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLSS	
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: <i>Robyn Guinno</i> On: 12/27/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials DS
KK
 Date 12/21/2022

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3: No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form, P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, of this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date"), upon Governor and Council approval.

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to four (4) 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 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, 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.

1.4. Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5. Paragraph 9, Termination, is amended to read as follows:

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

kk

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

- (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.
- 9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.
- 9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available in Hillsborough County in the following Towns/Cities: Manchester.
- 1.3. For the purposes of this Agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.

- 1.12. The Contractor must provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
- 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
- 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
- 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
- 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.
- 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.20. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client are available to the Department upon request.
- 1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.
- 1.30. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

within 30 days of the Agreement effective date.

1.31. The Contractor must comply with the following staffing requirements:

- 1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;
- 1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;
- 1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and
- 1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:
 - 1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;
 - 1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;
 - 1.31.4.3. A description of time periods necessary for obtaining staff replacements;
 - 1.31.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and
 - 1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.32. Driver and Vehicle Requirements

- 1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:
 - 1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;
 - 1.32.1.2. Passenger and wheelchair accessibility; and
 - 1.32.1.3. Availability and functioning of seat belts.
- 1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:
 - 1.32.2.1. Interior of vehicles are clean and well maintained;

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

- 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
- 1.32.2.3. Smoking is prohibited in all vehicles; and
- 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.
- 1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.
- 1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:
 - 1.32.4.1. Drivers must maintain a valid driver's license; and
 - 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.
- 1.33. Reporting Requirements
 - 1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and
 - 1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.33.2.1. The number of clients served by town and in the aggregate;
 - 1.33.2.2. Total amount of donations collected;
 - 1.33.2.3. Expenses for services provided;
 - 1.33.2.4. Revenue, by funding source;
 - 1.33.2.5. Total amount of donation and/or fees collected from all individuals;
 - 1.33.2.6. Actual units served;
 - 1.33.2.7. Number of unduplicated clients served;

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.33.2.8. Number of clients served with other funds than through the resulting contract;
 - 1.33.2.9. Unmet need/waiting list;
 - 1.33.2.10. Lengths of time clients are on a waiting list;
 - 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
 - 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
 - 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
 - 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department, and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
- 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report, in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
- 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.
- 1.34. The Contractor must actively participate in reviews conducted by the Department, onsite or remotely, as determined by the Department, on at least an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

-
- 1.34.1. Ensure the Department has access to participant files;
 - 1.34.2. Ensure financial data is available, as requested by the Department; and
 - 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department.
- 1.35. Performance Measures
- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

2. Exhibits Incorporated

- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. The 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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
Transportation Services

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Units Granted	Rate	Funds Granted
1,266	\$14.10 per one way trip	\$17,850.60

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Units Granted	Rate	Funds Granted
2,532	\$14.10 per one way trip	\$35,701.20

5. 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.
 - 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
 - 5.3. Identifies and requests payment for allowable costs incurred in the previous month.

03
kk
12/21/2022

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

- 5.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to DHHS.DMUOptions@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street
Concord, NH 03301
6. 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.
7. 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.
8. 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.
9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. 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.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. 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.

DS
kk

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT C

- 9.2.1. 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.
- 9.3. 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.
- 9.4. 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.
- 9.5. 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.

New Hampshire Department of Health and Human Services
Exhibit D



CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

- 2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

Vendor Name: St. Joseph Community Services

12/21/2022

Date

DocuSigned by:
Kristin Kostecky
 Name: KRISTIN KOSTECKI
 Title: vice President

Vendor Initials OS
kk
 Date 12/21/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

- Programs (indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: St. Joseph Community Services

12/21/2022

Date

DocuSigned by:

Kristin Kostecki

Name: KRISTIN KOSTECKI

Title: vice President

DS
kk

Vendor Initials

12/21/2022

Date

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

03
KK



New Hampshire Department of Health and Human Services
Exhibit F

information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
 - 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- 12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
- 14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: St. Joseph Community Services

12/21/2022

Date

DocuSigned by:

Kristin Kostecki

Name: Kristin Kostecki

Title: Vice President

DS
kk

Contractor Initials

12/21/2022

Date



New Hampshire Department of Health and Human Services
Exhibit G

**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

DS
kk

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: St. Joseph Community Services

12/21/2022

Date

DocuSigned by:

Kristin Kostecki

Name: KRISTIN KOSTECKI

Title: vice president

Exhibit G

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

Contractor Initials

DS
kk

New Hampshire Department of Health and Human Services
Exhibit H



CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: St. Joseph Community Services

12/21/2022

Date

DocuSigned by:

Kristin Kostecky

Name: KRISTIN KOSTECKI

Title: Vice President

DS
kk

Contractor Initials

Date 12/21/2022



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) Definitions.

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



New Hampshire Department of Health and Human Services

Exhibit I

- i. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

3/2014

Contractor Initials

Date 12/21/2022



New Hampshire Department of Health and Human Services

Exhibit 1

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI

3/2014

Contractor Initials LL

Date 12/21/2022



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

3/2014

Contractor Initials

12/21/2022
Date



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule. KK

3/2014

Contractor Initials

Date 12/21/2022



New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services

St. Joseph Community Services

The State by:

Name of the Contractor

Melissa Hardy

Kristin Kostecki

Signature of Authorized Representative

Signature of Authorized Representative

Melissa Hardy

Kristin Kostecki

Name of Authorized Representative
Director, PLTSS

Name of Authorized Representative

Vice President

Title of Authorized Representative

Title of Authorized Representative

12/22/2022

12/21/2022

Date

Date

ds
kk



New Hampshire Department of Health and Human Services
Exhibit J

**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: St. Joseph Community Services

12/21/2022

Date

DocuSigned by:

Kristin Kostecki

Name: KRISTIN kostecki

Title: vice President

DS
kk

Contractor Initials

Date 12/21/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

- The UEI (SAM.gov) number for your entity is: 108866609
- In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

- Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

- The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____ Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative 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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

**State of New Hampshire
Department of Health and Human Services
Amendment #1**

This Amendment to the Transportation Services contract is by and between the State of New Hampshire, Department of Health and Human Services ("State" or "Department") and Tri-County Community Action Program, Inc. ("the Contractor").

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council, on January 18, 2023 (Item #13), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree to amend as follows:

1. Form P-37 General Provisions, Block 1.7, Completion Date, to read:

June 30, 2026

2. Form P-37, General Provisions, Block 1.8, Price Limitation, to read:

\$868,799.70

3. Modify Exhibit C, Payment Terms, Section 1, to read:

1. This Agreement is funded by:

- 1.1. 51% Federal funds,

Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021, October 28, 2022, and August 30, 2023, Assistance Listing Number (ALN) 93.044, FAIN 2201NHOASS and FAIN 2301NHOASS.

- 1.2. 49% General funds.

4. Modify Exhibit C, Payment Terms, Section 3, to read:

3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B – Scope of Services, and in accordance with Table 1 – SFY 2023 through Table 4 – SFY 2026 below:

- 3.1. Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	349	\$14.10 per one way trip	\$4,920.90
Coos County, NH	6,700	\$14.10 per one way trip	\$ 94,470.00
Grafton County, NH	1,833	\$14.10 per one way trip	\$25,845.30
TOTAL	8,882	\$14.10 per one way trip	\$125,236.20

- 3.2. Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	786	\$14.10 per one way trip	\$11,082.60
Coos County, NH	15,619	\$14.10 per one way trip	\$220,227.90
Grafton County, NH	4,400	\$14.10 per one way trip	\$61,884.00

Tri-County Community Action Program, Inc.

A-S-1.3

Contractor Initials

Date

JR
2/21/2024

TOTAL	20,805	\$14.10 per one way trip	\$293,350.50
--------------	---------------	---------------------------------	---------------------

3.3. Table 3 – SFY 2025 (12 months, 7/1/2024 – 6/30/2025)

Geographic Area	Units Granted	Rate	Funds Granted
Coos County, NH	12473	\$14.10 per one way trip	\$175,869.30
Grafton County, NH	3,492	\$14.10 per one way trip	\$49,237.20
Total	16,630	\$14.10 per one way trip	\$225,106.50

3.4. Table 4 – SFY 2026 (12 months, 7/1/2025 – 6/30/2026)

Geographic Area	Units Granted	Rate	Funds Granted
Coos County, NH	12473	\$14.10 per one way trip	\$175,869.30
Grafton County, NH	3,492	\$14.10 per one way trip	\$49,237.20
Total	16,630	\$14.10 per one way trip	\$225,106.50

5. Modify Exhibit C, Payment Terms, Section 4, to read:

- 4. Reserved

All terms and conditions of the Contract not modified by this Amendment remain in full force and effect. This Amendment shall be effective July 1, 2024, upon Governor and Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

2/22/2024
Date

DocuSigned by:
Melissa Hardy
1323A21040DF495
Name: Melissa Hardy
Title: Director, DLSS

Tri-County Community Action Program, Inc.

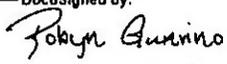
2/21/2024
Date

DocuSigned by:
Jeanne Robillard
40FF7B1065AD4C3...
Name: Jeanne Robillard
Title: CEO

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

2/22/2024
Date

DocuSigned by:

748734844944480
Name: Robyn Guarino
Title: Attorney

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

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.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

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 07th, 2023, at which a quorum of the Directors/shareholders were present and voting.
(Date)

VOTED: That Jeanne Robillard (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. 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

Sandy Alonzo
Signature of Elected Officer
Name: Sandy Alonzo
Title: Board Chair

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

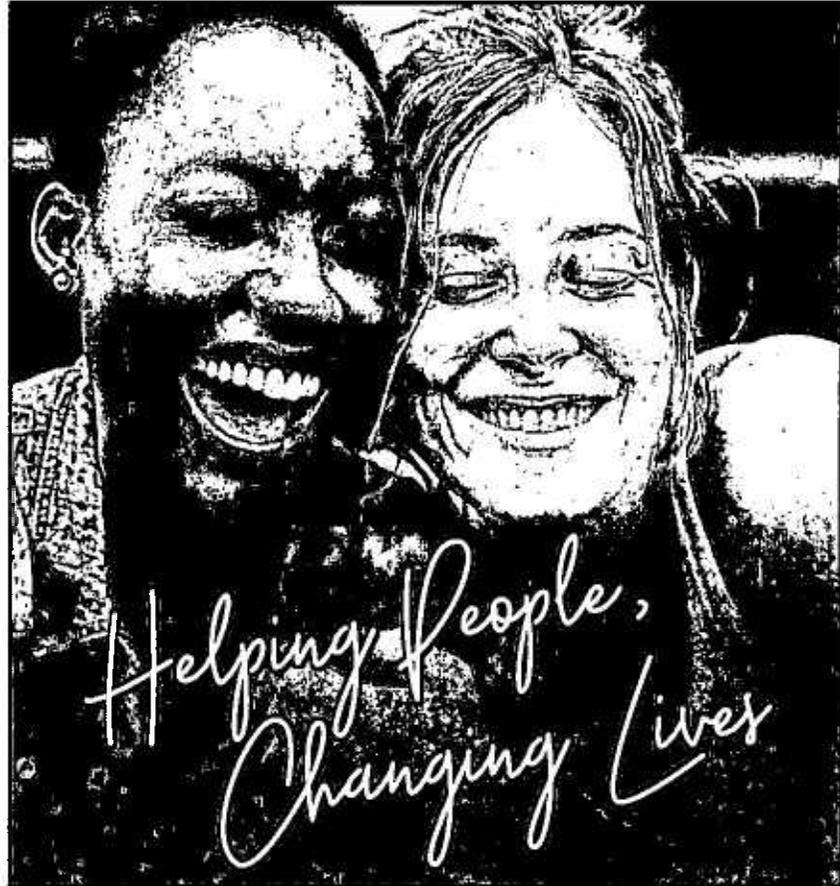
Tri-County Community Action Program values a culture of integrity.

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.



TRI-COUNTY COMMUNITY ACTION



30 Exchange St. Berlin, NH 03570
Phone: (603) 752-7001
1-888-NH-TCCAP
www.tccap.org

Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. **AND AFFILIATE**

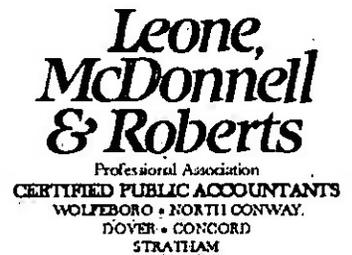
**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021
AND
INDEPENDENT AUDITORS' REPORTS AND
REPORTS ON COMPLIANCE AND
INTERNAL CONTROL**

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

TABLE OF CONTENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 3
Consolidated Financial Statements:	
Statements of Financial Position	4
Statement of Activities	5
Statements of Functional Expenses	6 - 7
Statements of Cash Flows	8
Notes to Financial Statements	9 - 31
Supplementary Information:	
Schedule of Expenditures of Federal Awards	32 - 34
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	35 - 36
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	37 - 39
Schedule of Findings and Questioned Costs	40



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.

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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021**

	<u>ASSETS</u>	
	<u>2022</u>	<u>2021</u>
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	<u>138,811</u>	<u>53,594</u>
Total current assets	<u>6,979,931</u>	<u>6,495,122</u>
PROPERTY		
Property and equipment	12,794,151	12,917,935
Less accumulated depreciation	<u>(6,088,609)</u>	<u>(5,850,185)</u>
Property, net	<u>6,705,542</u>	<u>7,067,750</u>
OTHER ASSETS		
Restricted cash	<u>410,431</u>	<u>439,822</u>
TOTAL ASSETS	<u>\$ 14,095,904</u>	<u>\$ 14,002,694</u>
	<u>LIABILITIES AND NET ASSETS</u>	
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	<u>1,085,406</u>	<u>1,400,645</u>
Total current liabilities	2,356,003	2,742,180
LONG TERM DEBT		
Long term debt, net of current portion	<u>4,442,866</u>	<u>4,577,505</u>
Total liabilities	<u>6,798,869</u>	<u>7,319,685</u>
NET ASSETS		
Without donor restrictions	7,037,337	6,199,624
With donor restrictions	<u>259,698</u>	<u>483,385</u>
Total net assets	<u>7,297,035</u>	<u>6,683,009</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 14,095,904</u>	<u>\$ 14,002,694</u>

See Notes to Consolidated Financial Statements

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**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2022 Total</u>	<u>2021 Total</u>
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
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues and other support	36,887,335	361,664	37,248,999	24,048,495
NET ASSETS RELEASED FROM RESTRICTIONS	<u>585,351</u>	<u>(585,351)</u>	<u>--</u>	<u>--</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues, other support, and net assets released from restrictions	<u>37,472,686</u>	<u>(223,687)</u>	<u>37,248,999</u>	<u>24,048,495</u>
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 Support Center	673,708	-	673,708	669,641
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
	<hr/>	<hr/>	<hr/>	<hr/>
Total program services	<u>35,487,617</u>	<u>-</u>	<u>35,487,617</u>	<u>21,354,301</u>
Supporting Activities:				
General and administrative	1,146,090	-	1,146,090	1,172,988
Fundraising	1,266	-	1,266	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total supporting activities	<u>1,147,356</u>	<u>-</u>	<u>1,147,356</u>	<u>1,172,988</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total functional expenses	<u>36,634,973</u>	<u>-</u>	<u>36,634,973</u>	<u>22,527,289</u>
CHANGE IN NET ASSETS	837,713	(223,687)	614,026	1,521,206
NET ASSETS, BEGINNING OF YEAR	<u>6,199,624</u>	<u>483,385</u>	<u>6,683,009</u>	<u>5,161,803</u>
NET ASSETS, END OF YEAR	<u>\$ 7,037,337</u>	<u>\$ 259,698</u>	<u>\$ 7,297,035</u>	<u>\$ 6,683,009</u>

See Notes to Consolidated Financial Statements

IRIS-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	Administrative	Fundraising	Total
Direct Expenses														
Payroll	\$ 491,447	\$ 1,591,862	\$ 480,242	\$ 447,910	\$ 42,414	\$ 272,090	\$ 693,549	\$ 1,412,854	\$ 490,039	\$ 23,485	\$ 5,925,982	\$ 581,978	\$ -	\$ 6,507,970
Payroll taxes and benefits	112,083	425,066	103,479	79,984	8,955	58,357	181,250	352,787	90,642	-	1,308,023	133,156	-	1,541,781
Assistance to clients	-	-	-	69,587	-	-	16,494,024	7,043,336	-	-	23,628,957	20,525	-	23,629,957
Consumable supplies	6,143	167,505	6,474	7,266	445	57,798	28,753	573,445	308,046	727	1,160,832	-	-	1,161,157
Space costs and rentals	4,434	194,445	44,378	16,838	5,481	582	74,789	217,812	58,482	-	615,131	112,318	-	727,449
Depreciation expense	188,801	50,188	500	106,348	-	42,409	15,459	80,387	5,833	67,389	518,334	-	-	519,534
In-kind expended	94,310	2,152	5,635	13,178	-	197,993	53,684	44	57,159	-	228,341	-	-	228,341
Consultants and contractors	191,020	28,064	21,822	16,187	-	13,097	203	44	17,886	-	331,481	35,842	-	367,323
Utilities	9,147	56,464	5,982	27,591	1,597	4,329	43,588	44,724	28,182	28,303	412,894	4,851	-	417,545
Travel and meetings	87,883	52,568	(8,560)	3,889	2,580	871	21,471	17,291	11,289	825	154,299	6,024	-	160,323
Other direct program costs	91	294	8,828	622	75	~8,480	943	25,003	5,765	106,265	257,115	83,834	1,286	322,215
Fiscal and administrative	135,694	64,895	-	2,111	-	1,905	6,667	38,011	4,578	2,919	70,665	144,494	-	215,159
Building and grounds maintenance	94,838	66	1,031	66	-	-	10,105	154	3,817	8,757	227,497	442	-	227,939
Interest expense	5,557	-	-	69,872	-	-	102	386	11	-	96,500	82	-	96,582
Vehicle expense	48,467	6,338	579	2,827	488	1,341	8,073	6,018	8,332	3,250	168,039	34,884	-	192,923
Insurance	8,801	33,522	6,441	6,486	-	12,700	18,121	8,777	8,332	8,691	192,471	7,383	-	199,854
Maintenance of equipment and rental	13,328	-	35	100	-	1,595	81	4,986	3,407	125	23,065	275	-	23,340
Fuel fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Direct Expenses	1,453,842	2,792,837	658,856	892,112	62,053	873,705	17,850,850	9,978,945	1,095,578	248,736	35,487,617	1,148,090	1,296	36,634,973
Indirect Expenses	144,922	273,235	70,128	75,578	6,193	68,561	110,792	289,953	106,828	248,736	1,148,090	(1,148,090)	-	1,296
Total Direct & Indirect expenses	\$ 1,598,764	\$ 3,066,092	\$ 728,984	\$ 967,690	\$ 68,246	\$ 742,269	\$ 17,741,552	\$ 10,268,898	\$ 1,202,406	\$ 248,736	\$ 36,633,707	\$ -	\$ 1,296	\$ 36,634,973

See Notes to Consolidated Financial Statements

TRICOUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2011

	Agency Fund	Head Start	Guardianship	Transportation	Volunteer	Workforce Development	Carroll County	Support Center	Homeless	Energy and Community Development	Elder	Housing Services	Total	General and Administrative	Employment	Total
Direct Expenses																
Payroll	\$ 420,822	\$ 1,590,071	\$ 518,354	\$ 427,402	\$ 53,135	\$ 14,240	\$ 256,217	\$ 111,208	\$ 409,438	\$ 1,356,876	\$ 541,028	\$ 24,094	\$ 5,823,278	\$ 857,959	\$ -	\$ 6,491,235
Physical bases and benefits	114,984	458,854	141,379	90,552	14,248	5,288	57,525	29,302	124,300	398,858	128,817	-	1,549,453	171,815	-	1,721,268
Assistance to clients	31,859	-	-	70,552	-	10,650	-	73,957	3,984,734	5,693,029	952	-	8,984,983	-	-	8,984,983
Consumable supplies	15,085	224,233	9,885	12,785	8,717	53	45,030	3,472	13,398	469,802	298,651	1,275	1,100,970	13,443	-	1,113,813
Space costs and rentals	4,875	156,497	42,025	15,783	4,694	8,708	495	1,249	29,218	149,400	53,262	-	490,978	82,807	-	598,683
Depreciation expense	180,408	55,544	-	69,071	-	-	40,214	11,064	2,438	38,852	3,333	67,389	448,254	1,151	-	448,415
In-kind expended	-	123,709	-	29,663	-	-	-	90,076	48,507	-	72,609	-	384,581	-	-	384,581
Utilities	-	6,937	1,370	-	-	-	201,033	-	-	44	10,318	-	219,702	19,424	-	239,126
Travel and meetings	135,721	25,781	20,811	14,346	1,535	1,123	12,783	18,170	25,890	43,414	25,548	23,937	349,039	4,066	-	353,075
Other direct program costs	1,269	56,943	2,828	22,246	182	113	1,370	907	17,189	23,148	8,745	-	126,865	2,459	-	138,323
Federal and administrative	(261,110)	37,081	1,819	20,399	2,048	-	1,248	5,472	20,005	56,897	21,932	37,742	188,973	13,077	-	202,073
Building and grounds maintenance	107,873	1,005	10,788	892	1,047	7,057	4,819	1,273	3,186	33,066	4,970	2,389	88,444	134,629	-	183,073
Interest expense	96,871	21,907	130	7,907	72	-	38,240	10	6,791	68,567	5,985	11,141	242,344	-	-	242,344
Vehicle expense	2,156	16	449	4	-	-	-	10	3	720	3	-	137,416	(104)	-	137,312
Insurance	49,960	7,079	509	2,286	-	-	1,334	2,095	3,714	84,696	-	-	180,739	-	-	180,739
Maintenance of equipment and rental	(59,823)	51,182	8,917	6,988	-	-	1,334	2,095	3,714	6,491	-	3,251	77,326	31,502	-	108,828
Fuel fees	(30,811)	-	-	6,988	13,173	-	1,746	63	1,956	24,134	12,430	10,822	70,314	20,351	-	90,665
Total Direct Expenses	1,017,880	2,885,419	780,053	870,076	98,817	40,175	989,941	358,359	4,780,808	8,541,527	1,192,453	182,010	21,354,301	1,172,968	-	22,527,269
Indirect Expenses																
Indirect costs	130,091	292,708	83,180	78,104	9,642	2,981	72,320	21,993	81,397	280,488	120,212	182,010	1,172,968	(1,172,968)	-	-
Total Direct & Indirect expenses	\$ 1,147,971	\$ 3,178,127	\$ 863,233	\$ 948,180	\$ 108,459	\$ 43,156	\$ 762,261	\$ 380,352	\$ 4,862,205	\$ 8,822,015	\$ 1,312,670	\$ 182,010	\$ 22,527,269	\$ -	\$ -	\$ 22,527,269

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**CONSOLIDATED STATEMENTS OF CASH FLOWS**
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
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	<u>499,110</u>	<u>2,838,475</u>
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	<u>(149,139)</u>	<u>(755,217)</u>
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	<u>(129,342)</u>	<u>(527,294)</u>
NET INCREASE IN CASH AND RESTRICTED CASH	220,629	1,555,964
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>4,994,693</u>	<u>3,438,729</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 5,215,322</u>	<u>\$ 4,994,693</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u>\$ 95,593</u>	<u>\$ 136,425</u>

See Notes to Consolidated Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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**.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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).

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**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:

	<u>2022</u>	<u>2021</u>
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	<u>410,431</u>	<u>439,822</u>
Total financial assets	<u>7,191,792</u>	<u>6,828,365</u>
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	<u>(207,879)</u>	<u>(412,665)</u>
Amounts not available within one year	<u>1,439,477</u>	<u>1,828,381</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 5,752,315</u>	<u>\$ 4,999,984</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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:

	<u>2022</u>	<u>2021</u>
Cash, operations	\$ 3,827,664	\$ 3,237,032
Restricted cash, current	977,227	1,317,839
Restricted cash, long term	<u>410,431</u>	<u>439,822</u>
Total cash and restricted cash	<u>\$ 5,215,322</u>	<u>\$ 4,994,693</u>

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
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	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$12,794,151</u>	<u>\$ 6,088,609</u>	<u>\$ 6,705,542</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

Property consists of the following at June 30, 2021:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
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	<u>418,840</u>	<u>-</u>	<u>418,840</u>
	<u>\$12,917,935</u>	<u>\$ 5,850,185</u>	<u>\$ 7,067,750</u>

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:

	<u>2022</u>	<u>2021</u>
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

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
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.	<u>250,000</u>	<u>250,000</u>
Total long term debt before unamortized debt issuance costs	4,586,475	4,716,704
Unamortized debt issuance costs	<u>(9,157)</u>	<u>(10,044)</u>
Total long term debt	4,577,318	4,706,660
Less current portion due within one year	<u>(134,452)</u>	<u>(129,155)</u>
	<u>\$ 4,442,866</u>	<u>\$ 4,577,505</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

The scheduled maturities of long-term debt as of June 30, 2022 were as follows:

<u>Years ending June 30</u>	<u>Amount</u>
2023	\$ 134,452
2024	139,961
2025	145,697
2026	151,677
2027	148,112
Thereafter	<u>3,866,576</u>
	<u>\$ 4,586,475</u>

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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	<u>3,512</u>
	<u>\$ 233,392</u>

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:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Professional services and services for disabled	\$ 2,479	\$ -	\$ 2,479
Packing, setup, and delivery of congregate and home delivered meals	<u>-</u>	<u>55,360</u>	<u>55,360</u>
Total	<u>\$ 2,479</u>	<u>\$ 55,360</u>	<u>\$ 57,839</u>

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:

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>Head Start</u>	<u>Transit</u>	<u>Total</u>
Professional services and services for disabled	\$ 11,274	\$ -	\$ 11,274
Volunteer driver program	<u> </u>	<u>29,663</u>	<u>29,663</u>
Total	<u>\$ 11,274</u>	<u>\$ 29,663</u>	<u>\$ 40,937</u>

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:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Difference between rent paid and market rate	<u>\$ 58,230</u>	<u>\$ 1,800</u>	<u>\$ 60,030</u>

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:

	<u>Head Start</u>	<u>Senior Meals</u>	<u>Total</u>
Difference between rent paid and market rate	<u>\$ 115,433</u>	<u>\$ 1,800</u>	<u>\$ 117,233</u>

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

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:

	<u>Head Start</u>	<u>Housing</u>	<u>Total</u>
Employee use of home	\$ 56,788	\$ -	\$ 56,788
Donated goods	-	1,400	1,400
Hotel rooms for homeless clients	-	52,284	52,284
	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 56,788</u>	<u>\$ 53,684</u>	<u>\$ 110,472</u>

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:

	<u>Head Start</u>	<u>Housing</u>	<u>Total</u>
Employee use of home	\$ 147,567	\$ -	\$ 147,567
Donated goods	-	2,385	2,385
Hotel rooms for homeless clients	-	56,458	56,458
	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 147,567</u>	<u>\$ 58,843</u>	<u>\$ 206,410</u>

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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:

	<u>2022</u>	<u>2021</u>
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
	<u> </u>	<u> </u>
Total net assets with donor restrictions	<u>\$ 259,698</u>	<u>\$ 483,385</u>

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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.

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

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.

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	<u>102,741</u>
			CLUSTER TOTAL	<u>2,761,159</u>
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	5,665,465
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	193,825
ARPA-Low-Income Home Energy Assistance	93.568	State of New Hampshire Office of Energy and Planning	G-2001NHLIEA	<u>488,360</u>
			TOTAL	<u>8,199,000</u>
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	18AANH3SS	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	<u>91,009</u>
			TOTAL	<u>97,227</u>
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		<u>15,812</u>
			TOTAL	<u>358,042</u>
Nutrition Services Incentive Program (NSIP)	93.053	State of New Hampshire Department of Health and Human Services	NONE	<u>88,214</u>
			CLUSTER TOTAL	<u>544,283</u>
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	<u>707,458</u>
			TOTAL	<u>707,458</u>
Temporary Assistance for Needy Families (JARC)	93.558	State of New Hampshire Department of Health and Human Services	1802NHTANF	<u>24,800</u>
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	<u>21,162</u>
Social Services Block Grant (Title XX I&R)	93.667	State of New Hampshire Department of Health and Human Services	545-500387	108,637
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	<u>13,742</u>
			TOTAL	<u>205,422</u>
Provider Relief Fund	93.498			<u>75,211</u>
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	<u>52,372</u>
Total U.S. Department of Health and Human Services				<u>\$ 12,590,867</u>

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>U.S. Department of Energy</u>				
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>U.S. Corporation for National and Community Service</u>				
Retired and Senior Volunteer Program	94.002		19SRANH001	\$ 67,706
Total U.S. Corporation for National and Community Service				\$ 67,706
<u>U.S. Department of Agriculture</u>				
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>U.S. Department of Transportation</u>				
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>U.S. Department of Housing and Urban Development</u>				
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-OEHS-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	NH002011001811	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	NH012071G00190	42,722
			TOTAL	205,684
Total U.S. Department of Housing and Urban Development				\$ 683,719

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>U.S. Department of the Treasury</u>				
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	<u>50,188</u>
Emergency Rental Assistance Program	21.023	NH Housing Finance Authority		<u>16,784,198</u>
Total U.S. Department of the Treasury				<u>\$ 16,834,386</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 31,160,608</u>

NOTE A - BASIS OF PRESENTATION

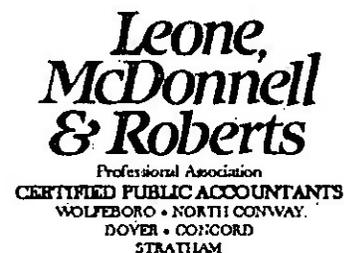
The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements 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.



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.

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



**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.

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

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



TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

Helping People. Changing Lives.

Board of Directors

FY2024

Coos County

Board Chair

Sandy Alonzo

Business

Brian Hoffman

Business

Brian Bresnahan

Low Income

Carroll County

Charles Monaghan

Business

Melissa Mullen

Business

Grafton County

Linda Massimilla

Elected Official

Ruth Heintz

Business Attorney

Jared Sullivan

Elected Official

Treasurer

George Sykes

Elected Official

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- 2013

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.

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

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*

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 CAP's 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:

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)

E D U C A T I O N

Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH

**Brenda Gagne
Chief Program Officer
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.

6/30/2020 - Present

Department Head, Economic Supports

6/5/2022 - Chief Programs Officer

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

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 Dunmer.
- *Development of new programs and year round activities.
- *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

JEANENE MCDONALD

Professional Summary

I am one who goes above and beyond basic administrative tasks and takes on multiple projects at once. Excellent work ethic and strength in boosting company morale. I can be put in various positions and excel.

Skills

- Highly Motivated
- Professional
- Flexible
- Accurate and detailed
- Excellent planner and coordinator
- Works well under pressure
- Pleasant demeanor
- Team building
- Multi-line phone proficiency
- Critical thinker
- Project planning
- HIPAA compliance
- Have some knowledge in grant writing
- Dependable

Work History

Operations Manager, 07/01/2017 to Current

Tri County Cap Transit – 31 Pleasant Street, Berlin, NH

- Follow Department of Transportation (DOT) policies and procedures.
- Lead, direct and manage fleet drivers and dispatch staff.
- Hiring, training, evaluating performance from staff
- Participate in the development and plan of annual budgets
- Ensure operations are compliant with DOT standards for safety and insurance purposes.

Dispatcher, 04/2015 to Current 07/1/2017

Tri County Cap Transit – 31 Pleasant Street, Berlin, NH

- Assign drivers routes, destinations, and timelines.
- Keep in close contact with drivers who are on the road.
- Proficient at using dispatch software.
- Responsible for keeping, verifying, and monitoring driver daily logs.
- Attend quarterly staff meetings and take minutes for those meetings.
- Effectively work with co-workers
- Provided outstanding customer service.

Assistant guest services manager, 11/2014 to 04/2015

Wildcat Mountain Ski Area – Gorham, NH

- Cross-trained and backed up other customer service managers.
- Hired seasonal staff.
- Made out weekly schedules.

- Ensure quality and guest satisfaction.
- Good through knowledge of scheduling software.
- Daily Deposits for all departments.

Assistant manager, 04/2012 to 01/2014

Toys R Us – Settlers Green, North Conway NH

- Organized private mailbox system using mailbox manager software.
- Reported to the district manager regarding all store and staff issues.
- Managed staff of 4 sales associates, 2 team leaders.
- Hiring staff and making work schedules.
- Daily Deposits.

Housing coordinator, 03/1999 to 09/2011

Northern Human Services – Berlin, NH

- Planned and coordinated logistics and materials for board meetings, committee meetings and staff events.
- Ordered and distributed office supplies while adhering to a fixed office budget.
- Screened applicant resumes and coordinated both phone and in-person interviews.
- Drafted biweekly time sheets for Twelve (12) employees.
- Organized all new hire, security and temporary paperwork.
- Had to adhere to state rules and regulations.
- Follow state procedures on running a state funded facility.
- Follow a tight budget, to keep in state guidelines.
- Worked closely with other agencies.
- Open lines of communications with all areas of the Agency.
- Responsible for working closely with the case management and intake staff.
- Develop, implement and/or supervise programs and services in support of assigned housing program
- Complied with state and Federal regulations for eligibility determination and record-keeping.
- Prepared for state and Federal audits and provided regular reports to superiors and the Board of Directors.
- Perform case coordination, clinician collaboration, crisis prevention, crisis interventions to at least 15 consumers living with a severe mental illness.
- Demonstrates a working knowledge of public social service programs and policies.

Tri-County Community Action Program, Inc.
Key Personnel

Name	Job Title	Salary	Amount Paid from this Contract
Jeanne Robillard	Chief Executive Officer	\$132,000	\$0.00
Randall Pilotte	Chief Financial Officer	\$94,160	\$0.00
Brenda Gagne	Chief Program Officer	\$80,000	\$0.00
Jeanene McDonald	Program Director	\$48,000	\$4,800

ARC
13



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF LONG TERM SUPPORTS AND SERVICES

Lori A. Weaver
Interim Commissioner

Melissa A. Hardy
Director

105 PLEASANT STREET, CONCORD, NH 03301
603-271-5034 1-800-852-3345 Ext. 5034
Fax: 603-271-5166 TDD Access: 1-800-735-2964
www.dbhs.nh.gov

December 20, 2022

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into **Retroactive** contracts with the Contractors listed below, in an amount not to exceed \$2,276,402.70, for transportation services to support older adult and disabled individuals statewide, with the option to renew for up to four (4) additional years, effective Retroactive to January 1, 2023, upon Governor and Council approval, through June 30, 2024. 51% Federal Funds, 49% General Funds.

Contractor Name	Vendor Code	Area Served	Contract Amount
Community Action Partnership of Strafford County	177200	Strafford County	\$34,812.90
Community Action Program Belknap and Merrimack Counties, Inc.	177203	Belknap and Merrimack Counties	\$386,495.10
Easter Seals New Hampshire, Inc.	177204	Hillsborough, Merrimack, Rockingham and Strafford Counties	\$173,669.70
Gibson Center for Senior Services, Inc.	155344	Albany, Bartlett, Chatham, Conway, Center Conway, North Conway, Eaton, Jackson and Madison	\$27,833.40
Grafton County Senior Citizens Council, Inc.	177675	Grafton County	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.	177274	Keene	\$196,074.60
Newport Senior Center, Inc.	177250	Newport	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.	155197	Rockingham County	\$379,713.00
Southwestern Community Services, Inc.	177511	Sullivan County	\$71,219.10
St. Joseph Community Services, Inc.	155093	Manchester	\$53,551.80
Tri-County Community Action Program, Inc.	177195	Carroll County, Coos County, and Grafton County	\$418,586.70
Total:			\$2,276,402.70

*An additional contract with North Conway Community Center dba. Carroll County Retired & Senior Volunteer Program is pending signature and will be submitted to Governor and Executive Council at a later date.

Funds are available in the following account for State Fiscal Year 2023, and are anticipated to be available in State Fiscal Year 2024, upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details sheet.

Explanation

This request is **Retroactive** because funding from the Older Americans Act, Title III, Supportive Services Grant was awarded by the United States Department of Health and Human Services on October 28, 2022. This did not allow enough time for the Department to finalize the contracts with all vendors and present them to the Governor and Council before the previous contracts expired on December 31, 2022.

The purpose of this request is to provide on-demand transportation, in which the Contractors provide tailored transportation options for individuals to be transported to and from their homes to medical and other appointments, and to do grocery shopping and other necessary errands. The Contractors will deliver the services as directed by the Department, in accordance with Older Americans Act Services: Title IIIB-Supportive Services.

Originally enacted in 1965, the Older Americans Act was the first federal-level initiative aimed at comprehensively addressing the need for community social services for older adults. The Older Americans Act supports a range of essential home and community-based service, including transportation services, which help millions of older adults live as independently as possible in their homes and communities.

Approximately 1764 individuals will be served during State Fiscal Years 2023 and 2024.

The Contractors will provide transportation services for individuals ages 60 and older, and with the most economic need. Services are funded through Title III of the Older Americans Act of 1965 as amended through P.L. 114-144, enacted April 19, 2016. The Contractor will incorporate Person-Centered Planning into the provision of all services in this Agreement, as specified in New Hampshire Administrative Rule He-E 502.

The Department will monitor the contracted services through Program Service Reports that must be submitted quarterly. The reports will include, but are not limited to:

- The number of individuals served by town, and in the aggregate.
- Number of unduplicated individuals served, by service provided, by funding source.
- Any unmet need or waiting list, including length of time each individual has been on the waiting list.

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 August 3, 2022 through September 6, 2022. The Department received 19 responses, from 12 vendors, that were reviewed and scored by a team of qualified individuals. The Scoring Sheets are attached.

As referenced in Exhibit A, Revisions to Standard Agreement Provisions, Section 1, Revisions to Form P-37, General Provisions, Subsection 1.2. of the attached agreements, the parties have the option to extend the agreements for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and Governor and Council approval.

Should the Governor and Executive Council not authorize this request, eligible individuals may not have access to transportation to and from their homes to medical and other appointments, or for errands such as shopping.

Source of Federal Funds: Assistance Listing Number # 93.044, FAIN #2201NHOASS and #2301NHOASS.

In the event that the Federal Funds become no longer available, additional General Funds will not be requested to support this program.

Respectfully submitted,



Lori A. Weaver
Interim Commissioner

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY- ADULT SERVICES, GRANTS TO LOCALS, ADMIN ON AGING SVCS GRANTS (51% Fed, 49% Gen)						
Community Action Partnership of Strafford County						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$6,697.50	\$0	\$6,697.50
2024	512-500352	Transportation of Clients	48130315	\$28,115.40	\$0	\$28,115.40
			Subtotal	\$34,812.90	\$0	\$34,812.90
Community Action Program Belknap-Merrimack Counties, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$128,189.00	\$0	\$128,189.00
2024	512-500352	Transportation of Clients	48130315	\$258,326.10	\$0	\$258,326.10
			Subtotal	\$386,495.10	\$0	\$386,495.10
Eastor Seals New Hampshire, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$82,738.80	\$0	\$82,738.80
2024	512-500352	Transportation of Clients	48130315	\$90,930.90	\$0	\$90,930.90
			Subtotal	\$173,669.70	\$0	\$173,669.70
Gibson Center for Senior Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$8,544.60	\$0	\$8,544.60
2024	512-500352	Transportation of Clients	48130315	\$19,288.80	\$0	\$19,288.80
			Subtotal	\$27,833.40	\$0	\$27,833.40
Grafton County Senior Citizens Council, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$164,349.60	\$0	\$164,349.60
2024	512-500352	Transportation of Clients	48130315	\$318,363.90	\$0	\$318,363.90
			Subtotal	\$482,713.50	\$0	\$482,713.50
Home Healthcare, Hospice and Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$65,367.60	\$0	\$65,367.60
2024	512-500352	Transportation of Clients	48130315	\$130,707	\$0	\$130,707
			Subtotal	\$196,074.60	\$0	\$196,074.60
Newport Senior Center, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$19,020.90	\$0	\$19,020.90
2024	512-500352	Transportation of Clients	48130315	\$32,712.00	\$0	\$32,712.00
			Subtotal	\$51,732.90	\$0	\$51,732.90
Rockingham Nutrition and Meals on Wheels Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$126,124.50	\$0	\$126,124.50
2024	512-500352	Transportation of Clients	48130315	\$253,588.50	\$0	\$253,588.50
			Subtotal	\$379,713.00	\$0	\$379,713.00

DEPARTMENT OF HEALTH AND HUMAN SERVICES FISCAL DETAILS SHEET
 TRANSPORTATION SERVICES, RFA-2023-BEAS-07-TRANS

Southwestern Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$21,967.80	\$0	\$21,967.80
2024	512-500352	Transportation of Clients	48130315	\$49,251.30	\$0	\$49,251.30
			Subtotal	\$71,219.10	\$0	\$71,219.10
St. Joseph Community Services, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$17,850.60	\$0	\$17,850.60
2024	512-500352	Transportation of Clients	48130315	\$35,701.20	\$0	\$35,701.20
			Subtotal	\$53,551.80	\$0	\$53,551.80
Tri-County Community Action Program, Inc.						
State Fiscal Year	Class/Object	Class Title	Job Number	Current Modified Budget	Increased (Decreased) Amount	Revised Modified Budget
2023	512-500352	Transportation of Clients	48130315	\$125,236.20	\$0	\$125,236.20
2024	512-500352	Transportation of Clients	48130315	\$293,350.50	\$0	\$293,350.50
			Subtotal	\$418,586.70	\$0	\$418,586.70
			Total	\$2,276,402.70	\$0	\$2,276,402.70

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS
 Project Title Transportation Services

	Maximum Points Available	CAP-BM, Belknap	CAP-BM Merrimack	Carroll County Retired & Senior Volunteer	Community Action Partnership of, Strafford County	Easterseats NH Hillsborough	Easterseats NH Merrimack	Easterseats NH Rockingham	Easterseats NH Strafford	Gibson Center for Senior Services, Inc
Technical										
Capacity Q1	25	24	24	22	15	22	22	22	22	20
Ability Q2	35	30	30	34	20	28	28	28	28	31
Staffing Q3	10	8	8	9	8	8	8	8	8	9
Experience Q4	30	27	27	28	15	29	29	29	29	27
TOTAL POINTS	100	89	89	93	58	87	87	87	87	87
TOTAL PROPOSED VENDOR COST		<i>Not Applicable - No Cost Proposal for RFA</i>								

Reviewer Name
1. <u>Maureen Brown</u>
2. <u>Laurie Heath</u>
3. <u>Thom O'Connor</u>

Title
<u>BEAS Nutritionist</u>
<u>Finance Administrator</u>
<u>Community Based Programs Admin.</u>

New Hampshire Department of Health and Human Services
 Division of Finance and Procurement
 Bureau of Contracts and Procurement
 Scoring Sheet

Project ID # RFA-2023-BEAS-07-TRANS

Project Title Transportation Services

	Maximum Points Available	Grafton County Senior Citizens Council, Inc	Grafton County Senior Citizens Council, Inc-Sullivan	Rockingham Nutrition & Meals on Wheels	Southwestern Community Services, Inc	St. Joseph Comm. Services dba MOW of Hillsborough Cty	Sullivan County Nutrition Services	Tri-County CAP Coos	Tri-County CAP Grafton	Tri-County CAP Carroll	VNA at HCS
Technical											
Capacity Q1	25	25	25	23	22	10	20	10	10	10	25
Ability Q2	35	35	35	32	28	5	23	15	15	15	30
Staffing Q3	10	10	10	7	7	6	6	7	7	7	5
Experience Q4	30	30	30	26	25	3	20	18	18	18	23
TOTAL POINTS	100	100	100	88	82	24	71	50	50	50	83

TOTAL PROPOSED VENDOR COST

Not Applicable - No Cost Proposal for RFA

Reviewer Name
1 Maureen Brown
2 Laurie Heath
3 Thom O'Connor

Title
BEAS Nutritionist
Finance Administrator
Community Based Programs Admin.

Subject: Transportation Services, RFA-2023-BEAS-07-TRANS-11

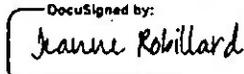
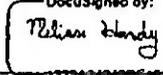
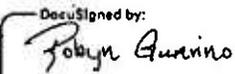
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 Tri-County Community Action Program, Inc.		1.4 Contractor Address 30 Exchange St., Berlin NH 03570	
1.5 Contractor Phone Number 603-752-7001	1.6 Account Number 05-95-48-481010-7872	1.7 Completion Date 6/30/2024	1.8 Price Limitation \$418,586.70
1.9 Contracting Officer for State Agency Robert W. Moore, Director		1.10 State Agency Telephone Number (603) 271-9631	
1.11 Contractor Signature DocuSigned by:  Date: 12/22/2022		1.12 Name and Title of Contractor Signatory Jeanne Robillard CEO	
1.13 State Agency Signature DocuSigned by:  Date: 12/23/2022		1.14 Name and Title of State Agency Signatory Melissa Hardy Director, DLTSS	
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) DocuSigned by: By:  On: 12/28/2022			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B. In addition, at the State's discretion, the Contractor shall, within 15 days of notice of early termination, develop and

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omissions of the

Contractor Initials JR
Date 12/22/2022

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

19. **CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

20. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

21. **HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

22. **SPECIAL PROVISIONS.** Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

23. **SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT A

Revisions to Standard Agreement Provisions

1. Revisions to Form, P-37, General Provisions

1.1. Paragraph 3, Subparagraph 3.1, Effective Date/Completion of Services, is amended as follows:

3.1. Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire as indicated in block 1.17, of this Agreement, and all obligations of the parties hereunder, shall become effective Retroactive to January 1, 2023 ("Effective Date"), upon Governor and Council approval.

1.2. Paragraph 3, Effective Date/Completion of Services, is amended by adding subparagraph 3.3 as follows:

3.3. The parties may extend the Agreement for up to four (4) 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 12.3 as follows:

12.3. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions. The Contractor shall have written agreements with all subcontractors, specifying the work to be performed, 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.

1.4. Paragraph 17, Insurance, is amended by adding subparagraph 14.1.3 as follows:

14.1.3. Automobile insurance to include bodily injury and property damage in amounts of not less than \$500,000 per occurrence and \$750,000 aggregate or excess, for all owned, hired, or non-owned vehicles used to provide transportation services.

1.5. Paragraph 9, Termination, is amended to read as follows:

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

JR

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT A

(30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

- 9.2. The Contractor may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by ninety (90) calendar days written notice to the State that the Contractor is exercising its option to terminate the Agreement.
- 9.3. In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, within 15 calendar days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, which includes but is not limited to, identifying the present and future needs of individuals receiving services under the Agreement and establishing a process to meet those needs. In addition, at the State's discretion, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT B.

DS
JR

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

Scope of Services

1. Statement of Work

- 1.1. The Contractor must support eligible adults, age 60 and older, and disability populations throughout New Hampshire by providing transportation services to and/or from an individual's home to a specific destination, which may include, but is not limited to:
 - 1.1.1. Medical/Dental Appointments;
 - 1.1.2. Shopping;
 - 1.1.3. Socialization;
 - 1.1.4. Community Dining/Congregate Meals; and
 - 1.1.5. Volunteer opportunities.
- 1.2. The Contractor must ensure services are available, countywide, in Coos County, and in Grafton County in the following Towns/Cities Littleton, Bethlehem, Lisbon, Lyman, Twin Mountain, Sugar Hill, Dalton and Franconia, and in Carroll County in the following Towns/Cities: Albany, Conway, Center Conway, North Conway, Madison, Moultonborough, Ossipee, Ossipee Corner, Center Ossipee, West Ossipee, Sandwich, Silver Lake, Tuftonboro and Wolfeboro.
- 1.3. For the purposes of this Agreement, all references to days means calendar days, excluding state and federal holidays.
- 1.4. The Contractor must provide transportation upon request through tailored transportation options for participants to and from their homes to medical and other appointments and to do grocery and other needed shopping. Transportation may be one-way or round trip, and may begin or end at a location other than the individual's home, upon the request of the individual.
- 1.5. The Contractor must comply with all applicable federal and state department of Transportation and Department of Safety rules regulations.
- 1.6. The Contractor must ensure that all vehicles are registered pursuant to NH Administrative Rule Saf-C 500, are inspected in accordance with NH Administrative Rule Saf-C 3200, and are in good working order. The Contractor must provide an inventory of all vehicles to the Department.
- 1.7. The Contractor must ensure that all drivers are licensed in accordance with New Hampshire Administrative Rules, Saf-C 1000, Driver Licensing, and Saf-C 1800 Commercial Drivers Licensing, as applicable.
- 1.8. The Contractor must assist individuals in accessing transportation services by accepting requests directly from individuals or their designated/appointed representatives.
- 1.9. The Contractor must determine eligibility for the service in accordance with requirements in New Hampshire Administrative Rule He-E 502.
- 1.10. The Contractor must accept referrals from the Department's Adult Protective

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Services (APS), and must ensure that individuals who are referred for services by APS are automatically eligible for services and prioritized for services in accordance with New Hampshire Administrative Rule He-E 502.

- 1.11. The Contractor must provide services to clients according to individuals' adult protective service plans determined by the Department's Adult Protection Program to prevent or ameliorate the circumstances that contribute to the individual's risk of neglect, abuse, and exploitation.
- 1.12. The Contractor must provide notice of eligibility or non-eligibility to individuals and provide services to eligible individuals for the one-year eligibility period as required by New Hampshire Administrative Rule He-E 502.
- 1.13. The Contractor must develop, with input from each individual and/or his/her authorized representative, a person-centered services plan to drive the provision of services in accordance with New Hampshire Administrative Rule He-E 502.
- 1.14. The Contractor must monitor and adjust the services plan to meet the individual's needs in accordance with New Hampshire Administrative Rule He-E 502.
- 1.15. The Contractor must provide protocols and practices to the Department within 30 days of the effective date of this Agreement to ensure that each individual receives services despite problematic behaviors due to mental health, developmental issues, or criminal history.
- 1.16. The Contractor must incorporate Person-Centered Planning, as defined by New Hampshire Administrative Rule He-E 502, into the provision of all services provided under this Agreement as specified in New Hampshire Administrative Rule He-E 502.
- 1.17. The Contractor must ensure individual service plans are based on person-centered planning and may be incorporated into existing service plans or documents already being used by the Contractor.
- 1.18. To comply with the requirements for Title III Services, the Contractor:
 - 1.18.1. May ask participants for a voluntary donation towards the cost of the service, except as stated in Paragraph 1.2.8 Adult Protection Services;
 - 1.18.2. May suggest an amount for donation in accordance with NH Administrative Rule He-E 502.12;
 - 1.18.3. Acknowledges that the donation is to be purely voluntary, and does not refuse services if a participant is unable or unwilling to donate;
 - 1.18.4. Agrees not to bill or invoice clients and/or their families;
 - 1.18.5. Agrees that all donations support the program for which donations were given; and
 - 1.18.6. Agrees to report the total amount of donations collected from individuals to the Department on a quarterly basis.

DS
JR

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.19. The Contractor must report suspected abuse, neglect, self-neglect, and/or exploitation of incapacitated adults as required by RSA 161-F:46 of the NH Adult Protection law.
- 1.20. The Contractor must inform the referring Adult Protection Service staff of any changes in the client's situation or other concerns.
- 1.21. The Contractor agrees that the payment received from the Department for the specified services for all individuals referred by APS is payment in full for those services, and the provider agrees to not to attempt to secure a fee or monetary contribution of any type from the individual receiving services referred by APS.
- 1.22. The Contractor must continue to provide services to APS, for up to one (1) calendar year after APS closes the case when a determination is made that the client needs services to help prevent decline and re-involvement with APS.
- 1.23. If the Contractor identifies potential other community programs or services that might be beneficial to the client, and the client and/or his/her authorized representative agree, the Contractor may refer the client to other services and programs as appropriate.
- 1.24. The Contractor must maintain a wait list in accordance with New Hampshire Administrative Rule He-E 502 when funding or resources are not available to provide the contracted services.
- 1.25. The Contractor shall obtain, at the Contractor's expense, a Criminal Background Check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, and shall release the results to the Department, at the Department's request, to ensure no convictions for crimes, including, but not limited to:
 - 1.25.1. A felony for child abuse or neglect, spousal abuse, any crime against children or adults, including but not limited to: child pornography, rape, sexual assault, or homicide;
 - 1.25.2. A violent or sexually related crime against a child or adult, or a crime that may indicate a person might be reasonably expected to pose a threat to a child or adult; and
 - 1.25.3. A felony for physical assault, battery, or a drug-related offense committed within the past five (5) years in accordance with 42 USC 671 (a)(20)(A)(ii).
- 1.26. The Contractor shall authorize the Department to conduct a Bureau of Elderly and Adults Services (BEAS) State Registry check for each staff member or volunteer who will be interacting with or providing hands-on care to individuals, at no cost to the Contractor. The BEAS State Registry check must be provided to the Department upon request.
- 1.27. The Contractor must maintain a system for tracking, resolving, and reporting client complaints regarding its services, processes, procedures, and/or staff concerns in accordance with New Hampshire Administrative Rule He-E 502.
- 1.28. The Contractor must ensure any filed complaints or concerns made by the client

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

are available to the Department upon request.

1.29. The Contractor may terminate services to participants in accordance with the law and rules listed in NH Administrative Rule He- E 502.09.

1.30. The Contractor must obtain client feedback as required by New Hampshire Administrative Rule He-E 502.11, using a method approved by the Department within 30 days of the Agreement effective date.

1.31. The Contractor must comply with the following staffing requirements:

1.31.1. Maintain a level of staffing necessary to perform and carry out all of the functions, requirements, roles, and duties in a timely fashion for the number of clients and geographic area as identified in this Agreement;

1.31.2. Verify and document that all staff and volunteers have appropriate training, education, experience, and orientation to fulfill the responsibilities of their respective positions;

1.31.3. Maintain up-to-date personnel and training records and documentation of all individuals requiring licenses and/or certifications; and

1.31.4. Develop and submit a written Staffing Contingency Plan to the Department within 30 days of the Agreement effective date that includes, but is not limited to:

1.31.4.1. The process for replacement of personnel in the event of loss of key or other personnel during the period of the Agreement;

1.31.4.2. A description of how additional staff resources will be allocated to support the Agreement in the event of inability to meet any performance standard;

1.31.4.3. A description of time periods necessary for obtaining staff replacements;

1.31.4.4. An explanation of the Contractor's capabilities to provide, new staff with comparable experience in a timely manner; and

1.31.4.5. A description of the method for training new staff members performing duties under the resulting contract.

1.32. Driver and Vehicle Requirements

1.32.1. The Contractor must comply with all applicable local, state, and federal transportation safety standards relating to passenger safety and comfort, including but not limited to:

1.32.1.1. Requirements relating to the maintenance of vehicles and equipment;

1.32.1.2. Passenger and wheelchair accessibility; and

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.32.1.3. Availability and functioning of seat belts.
- 1.32.2. The Contractor must ensure that vehicles used in the provision of services are properly maintained for safety and comfort. Such maintenance includes, but is not limited to, ensuring:
 - 1.32.2.1. Interior of vehicles are clean and well maintained;
 - 1.32.2.2. Appropriate and adequate seating for secure and safe transport is available for each passenger;
 - 1.32.2.3. Smoking is prohibited in all vehicles; and
 - 1.32.2.4. Vehicles are maintained in good operating condition, including, but not limited to, maintaining the following items in functioning condition:
 - 1.32.2.4.1. Brakes and Tires;
 - 1.32.2.4.2. Side and rearview mirrors and Horn;
 - 1.32.2.4.3. Speedometer and odometer;
 - 1.32.2.4.4. Turn signals, headlights, taillights, and windshield wipers; and
 - 1.32.2.4.5. Heating and air conditioning systems.
- 1.32.3. The Contractor must comply with Americans with Disabilities Act (ADA) regulations. Any vehicles used for transporting individuals with disabilities must meet the requirements set forth in 49 CFR Part 38.
- 1.32.4. The Contractor must implement a driver policy code to be approved by the Department. The Driver Code of Conduct must include, but is not limited to, the following requirements:
 - 1.32.4.1. Drivers must maintain a valid driver's license; and
 - 1.32.4.2. Drivers must comply with all state and federal regulations for vehicle transport on roadways.
- 1.33. Reporting Requirements
 - 1.33.1. The Contractor must submit quarterly reports to the Department by October 15, January 15, April 15, and July 15, as applicable during each State Fiscal Year in the contract period; and
 - 1.33.2. The Contractor must complete the Quarterly Program Service Report in accordance with instructions provided by the Department, which includes, but is not limited to:
 - 1.33.2.1. The number of clients served by town and in the aggregate;
 - 1.33.2.2. Total amount of donations collected;
 - 1.33.2.3. Expenses for services provided;
 - 1.33.2.4. Revenue, by funding source;

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

- 1.33.2.5. Total amount of donation and/or fees collected from all individuals;
 - 1.33.2.6. Actual units served;
 - 1.33.2.7. Number of unduplicated clients served;
 - 1.33.2.8. Number of clients served with other funds than through the resulting contract;
 - 1.33.2.9. Unmet need/waiting list;
 - 1.33.2.10. Lengths of time clients are on a waiting list;
 - 1.33.2.11. The number of days individuals did not receive planned services due to the services not being available due to inadequate staffing or other related Contractor issue;
 - 1.33.2.12. Explanation describing the reasons for individuals' not receiving their planned services;
 - 1.33.2.13. A plan to address how to resolve the issues resulting in individuals not receiving services; and
 - 1.33.2.14. The Contractor may be required to provide other key data and metrics to the Department in a format specified by the Department.
- 1.33.3. The Contractor must complete the Transportation Data Form provided by the Department, and submit the Form to the Department by January 31 and July 31 in each State Fiscal Year of the Agreement, as appropriate, which shall include, but not be limited to, the following data:
- 1.33.3.1. The number of clients served by town and in the aggregate; and
 - 1.33.3.2. A description of the purpose for each trip.
- 1.33.4. The Contractor must submit an annual Driver and Vehicle Report, in a format to be approved by the Department, no later than January 31st of each year that includes the following information for services provided in the previous calendar year:
- 1.33.4.1. Make, model, and owner of each vehicle;
 - 1.33.4.2. Confirmation that each driver was licensed; and
 - 1.33.4.3. Confirmation that each vehicle was insured, including insurance policy limits of liability.
- 1.33.5. In the event of a State of Emergency declaration from the federal or state government, the Contractor shall collaborate with the Department to develop a plan to provide support services to eligible clients who may be homebound, in accordance with the Older Americans Act, during said declaration.

1.34. The Contractor must actively participate in reviews conducted by the

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

Department, onsite or remotely, as determined by the Department, on at least an annual basis, or as otherwise requested by the Department, that must include, but are not limited to, participant files and financial data to ensure compliance with contract objectives, state policies and federal regulations. The Contractor must:

- 1.34.1. Ensure the Department has access to participant files;
- 1.34.2. Ensure financial data is available, as requested by the Department; and
- 1.34.3. Provide other information that assists in determining contract compliance, as requested by the Department.

1.35. Performance Measures

- 1.35.1. The Contractor must ensure each client serviced meets all eligibility criteria outlined in New Hampshire Administrative Rule He-E 502.

2. Exhibits Incorporated

- 2.1. The Contractor must use and disclose Protected Health Information in compliance with the Standards for Privacy of Individually Identifiable Health Information (Privacy Rule) (45 CFR Parts 160 and 164) under the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and in accordance with the attached Exhibit I, Business Associate Agreement, which has been executed by the parties.
- 2.2. The Contractor must manage all confidential data related to this Agreement in accordance with the terms of Exhibit K, DHHS Information Security Requirements.
- 2.3. The Contractor must comply with all Exhibits D through K, which are attached hereto and incorporated by reference herein.

3. Additional Terms

3.1. Impacts Resulting from Court Orders or Legislative Changes

- 3.1.1. The 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.

DS
JK

12/22/2022

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT B

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; and
 - 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.

4. Records

- 4.1. The Contractor must maintain the following records during the resulting contract term where appropriate and as prescribed by the Department:
 - 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 shall 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

**New Hampshire Department of Health and Human Services
Transportation Services**

EXHIBIT B

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
Transportation Services**

EXHIBIT C

Payment Terms

1. This Agreement is funded by:
 - 1.1. 51% Federal funds, Older Americans Act Title III – Supportive Services Grant, as awarded by the U.S. Department of Health and Human Services, Administration for Community Living, on November 8, 2021 and October 28, 2022, Federal Domestic Assistance (CFDA) # 93.044, FAIN #2201NHOASS and #2301NHOASS.
 - 1.2. 49% General funds.
2. For the purposes of this Agreement the Department has identified:
 - 2.1. The Contractor as a Subrecipient, in accordance with 2 CFR 200.331.
 - 2.2. The Agreement as NON-R&D, in accordance with 2 CFR §200.332.
3. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 1 – SFY 2023) below:

Table 1 – SFY 2023 (6 months, 1/1/2023 – 6/30/2023)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	349	\$14.10 per one way trip	\$4,920.90
Coos County, NH	6,700	\$14.10 per one way trip	\$94,470.00
Grafton County, NH	1,833	\$14.10 per one way trip	\$25,845.30
TOTAL	8,882		\$125,236.20

4. Payment shall be for services provided in the fulfillment of this Agreement, as specified in Exhibit B Scope of Work/Services, and in accordance with (Table 2 – SFY 2024) below:

Table 2 – SFY 2024 (12 months, 7/1/2023 – 6/30/2024)

Geographic Area	Units Granted	Rate	Funds Granted
Carroll County, NH	786	\$14.10 per one way trip	\$11,082.60
Coos County, NH	15,619	\$14.10 per one way trip	\$220,227.90
Grafton County, NH	4,400	\$14.10 per one way trip	\$62,040.00
TOTAL	20,805		\$293,350.50

5. 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:
 - 5.1. Includes the Contractor's Vendor Number issued upon registering with New Hampshire Department of Administrative Services.

DS
JK

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

- 5.2. Is submitted in a form that is provided by or otherwise acceptable to the Department.
- 5.3. Identifies and requests payment for allowable costs incurred in the previous month.
- 5.4. Includes supporting documentation of allowable costs with each invoice that may include, but are not limited to, time sheets, payroll records, receipts for purchases, and proof of expenditures, as applicable.
- 5.5. Is completed, dated and returned to the Department with the supporting documentation for allowable expenses to initiate payment.
- 5.6. Is assigned an electronic signature, includes supporting documentation, and is emailed to DHHS.DMUOptions@dhhs.nh.gov or mailed to:

Data Management Unit
Department of Health and Human Services
129 Pleasant Street.
Concord, NH 03301

6. 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.
7. 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.
8. 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.
9. Audits
 - 9.1. The Contractor must email an annual audit to dhhs.act@dhhs.nh.gov if any of the following conditions exist:
 - 9.1.1. 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.
 - 9.1.2. Condition B - The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 9.1.3. Condition C - The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 9.2. If Condition A exists, the Contractor shall submit an annual Single Audit performed by an independent Certified Public Accountant (CPA) to

New Hampshire Department of Health and Human Services
Transportation Services

EXHIBIT C

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.

- 9.2.1. 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.
- 9.3. 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.
- 9.4. 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.
- 9.5. 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.



New Hampshire Department of Health and Human Services
Exhibit D

CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner
NH Department of Health and Human Services
129 Pleasant Street,
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
 - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
 - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
 - 1.2.1. The dangers of drug abuse in the workplace;
 - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
 - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
 - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
 - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
 - 1.4.1. Abide by the terms of the statement; and
 - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency

Vendor Initials

DS
JR

Date: 12/22/2022



New Hampshire Department of Health and Human Services
Exhibit D

has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
 - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

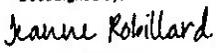
Place of Performance (street address, city, county, state, zip code) (list each location)

Check if there are workplaces on file that are not identified here.

Vendor Name: Tri-County Community Action Program

12/22/2022

Date

DocuSigned by:

 Name: Jeanne Robillard
 Title: CEO

Vendor Initials 
 Date 12/22/2022



New Hampshire Department of Health and Human Services
Exhibit E

CERTIFICATION REGARDING LOBBYING

The Vendor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS
US DEPARTMENT OF EDUCATION - CONTRACTORS
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

- Programs (Indicate applicable program covered):
- *Temporary Assistance to Needy Families under Title IV-A
 - *Child Support Enforcement Program under Title IV-D
 - *Social Services Block Grant Program under Title XX
 - *Medicaid Program under Title XIX
 - *Community Services Block Grant under Title VI
 - *Child Care Development Block Grant under Title IV

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Vendor Name: Tri-County Community Action Program

12/22/2022

Date

DocuSigned by:

Jeanne Robillard

Name: Jeanne Robillard

Title: CEO

DS
JR

Vendor Initials

12/22/2022
Date

New Hampshire Department of Health and Human Services
Exhibit F



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549; 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and

DS
JK

New Hampshire Department of Health and Human Services
Exhibit F



information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- 10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

PRIMARY COVERED TRANSACTIONS

- 11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (I)(b) of this certification; and
 - 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- 12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

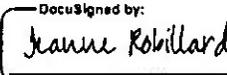
LOWER TIER COVERED TRANSACTIONS

- 13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
 - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
 - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
- 14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Tri-County Community Action Program

12/22/2022

Date

DocuSigned by:

 Name: Jeanne Robillard
 Title: CEO

Contractor Initials

DS
JR

Date 12/22/2022

New Hampshire Department of Health and Human Services
Exhibit G



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

OS
JR

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit G

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

- 1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: Tri-County Community Action Program

12/22/2022

Date

DocuSigned by:
Jeanne Robillard
Name: Jeanne Robillard
Title: CEO

Exhibit G

Contractor Initials

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



New Hampshire Department of Health and Human Services
Exhibit H

CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

The Contractor identified in Section 1.3 of the General Provisions agrees, by signature of the Contractor's representative as identified in Section 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Tri-County Community Action Program

12/22/2022

Date

DocuSigned by:
Jeanne Robillard
Name: Jeanne Robillard
Title: CEO



New Hampshire Department of Health and Human Services

Exhibit I

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT
BUSINESS ASSOCIATE AGREEMENT

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

(1) **Definitions.**

- a. "**Breach**" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "**Business Associate**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "**Covered Entity**" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "**Designated Record Set**" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "**Data Aggregation**" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "**Health Care Operations**" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "**HITECH Act**" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "**Individual**" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "**Privacy Rule**" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "**Protected Health Information**" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

3/2014

Contractor Initials JR

Date 12/22/2022



New Hampshire Department of Health and Human Services

Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) Business Associate Use and Disclosure of Protected Health Information.

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
 - I. For the proper management and administration of the Business Associate;
 - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
 - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business

New Hampshire Department of Health and Human Services



Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

(3) Obligations and Activities of Business Associate.

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
 - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
 - o The unauthorized person used the protected health information or to whom the disclosure was made;
 - o Whether the protected health information was actually acquired or viewed
 - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (I). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



New Hampshire Department of Health and Human Services

Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business

3/2014

Contractor Initials: JK

Date 12/22/2022



New Hampshire Department of Health and Human Services

Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

(4) Obligations of Covered Entity

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

(5) Termination for Cause

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

(6) Miscellaneous

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.

JR
Contractor Initials

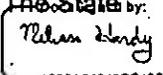


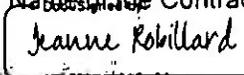
New Hampshire Department of Health and Human Services

Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

Department of Health and Human Services
 The State by:

 Signature of Authorized Representative
 Melissa Hardy
 Name of Authorized Representative
 Director, DLSS
 Title of Authorized Representative
 12/23/2022
 Date

Tri-County Community Action Program
 Name of the Contractor

 Signature of Authorized Representative
 Jeanne Robillard
 Name of Authorized Representative
 CEO
 Title of Authorized Representative
 12/22/2022
 Date

DS
JR



New Hampshire Department of Health and Human Services
Exhibit J

CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) COMPLIANCE

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (UEI #)
10. Total compensation and names of the top five executives if:
 - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
 - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Tri-County Community Action Program

12/22/2022

Date

DocuSigned by:
Jeanne Robillard

Name: Jeanne Robillard

Title: CEO

Contractor Initials 
Date 12/22/2022



New Hampshire Department of Health and Human Services
Exhibit J

FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The UEI (SAM.gov) number for your entity is: F44JKSNJDJM6

2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



A. Definitions

The following terms may be reflected and have the described meaning in this document:

1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
2. "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempt's (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



New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
12. "Unsecured Protected Health Information" means Protected Health Information that is not secured by a technology standard that renders Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.

I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

A. Business Use and Disclosure of Confidential Information.

1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
2. The Contractor must not disclose any Confidential Information in response to a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

3. If DHHS notifies the Contractor that DHHS has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
4. The Contractor agrees that DHHS Data or derivative 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

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

A. Retention

1. The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, anti-hacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

B. Disposition

1. If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

IV. PROCEDURES FOR SECURITY

A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:

1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

DS
JR.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at <https://www.nh.gov/doi/vendor/index.htm> for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
16. The Contractor must ensure that all End Users:
 - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
 - b. safeguard this information at all times.
 - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
 - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

New Hampshire Department of Health and Human Services

Exhibit K

DHHS Information Security Requirements



- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

1. Identify Incidents;
2. Determine if personally identifiable information is involved in Incidents;
3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

New Hampshire Department of Health and Human Services
Exhibit K
DHHS Information Security Requirements



5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov